

# The Gazette of India

PUBLISHED BY AUTHORITY

No. 22] NEW DELHI, SATURDAY, MAY 30, 1953

## NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 23rd May 1953 :—

Issue No.	No. and date	Issued by	Subject
120	S. R. O. 918, dated the 8th May 1953.	Election Commission, India.	Election Petition No. 253 of 1952.
121	S. R. O. 919, dated the 15th May 1953.	Ditto	Appointment of Shri Gurdev Singh, District and Session Judge Delhi as the Chairman of the Election Tribunal.
121 A	S. R. O. 919A, dated the 16th May 1953.	Ditto	Direction by the Election Commission that the method of voting by postal ballot shall be followed at the bye-election to the Council of States.
	S. R. O. 919B, dated the 16th May 1953.	Ditto	Amendment of Notification No. 100/2/2/53 (1), dated the 2nd May 1953.
	S. R. O. 919C, dated the 16th May 1953.	Ditto	Amendment of Notification No. 100/2/2/53 (2), dated the 2nd May 1953.
122	S. R. O. 920, dated the 18th May 1953.	Delimitation Commission, India	Consideration of the proposals by the Delimitation Commission, India on or after the 3rd June 1953.
122 A	S. R. O. 920A, dated the 18th May 1953.	Ministry of Food & Agriculture	Amendment made in the Gram and Gram Products (Export Control) Order, 1953.
123	S. R. O. 921, dated the 11th May 1953.	Election Commission, India.	Election Case No. 2 of 1952.
123 A	S. R. O. 921A, dated the 19th May 1953.	Ministry of Natural Resources and Scientific Research	Supersession of the Notification of the Ministry of Natural Resources and Scientific Research No. AEC/21(28)/50-4592, dated 18/19th September, 1952.
123 B	S. R. O. 921B, dated the 19th May 1953.	Ditto	The Atomic Energy (Control of Production and use) Order, 1953.

Issue No.	No. and date	Issued by	Subject
124	S. R. O. 922, dated the 11th May 1953.	Election Commission, India.	Election Petition No. 283 of 1952.
125	S. R. O. 923, dated the 20th May 1953.	Ditto	Appointment of Shri K. P. Mathur, Officiating District Judge, Allahabad to be the Chairman of the Election Tribunal.
126	S. R. O. 924, dated the 20th May 1953.	Ministry of Law	Fixation of hours from 9 A. M. to 1 P. M. and 2 P. M. to 5 P. M. as the hours during which the poll shall be taken at the bye-election to the Council of States.
127	S. R. O. 925, dated the 11th May 1953.	Election, Commission, India.	Election Petition No. 10 of 1952.
	S. R. O. 926, dated the 11th May 1953.	Ditto	Election Petition No. 332 of 1952.
	S. R. O. 927, dated the 11th May 1953.	Ditto	Election Petition No. 334 of 1952.

Copies of the *Gazettes Extraordinary* mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these *Gazettes*.

## PART II—Section 3

**Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).**

### OFFICE OF THE SECRETARY TO THE SECRETARY

*New Delhi, the 26th May 1953*

**S.R.O. 969.**—In exercise of the powers conferred upon him by Clause (1) of Article 103 of the Constitution and acting in accordance with the opinion of the Election Commission obtained under Clause (2) of the said Article and which is set out in the Appendix hereto, the President has rejected the petition submitted by Shri Daulat Ram against His Highness Raja Anand Chand, M.P.

### APPENDIX

#### Election Commission, India

#### OPINION

*In re: Raja Anand Chand, M.P.*

Shri Daulat Ram, an elector in the Parliamentary constituency of Bilaspur State, submitted to the President on the 3rd October, 1952 a petition purporting to be under articles 102 and 103 of the Constitution, against Raja Anand Chand who was declared elected to the House of the People by that constituency at the general election. In the petition it is alleged, firstly, that the member was and is a director of the Bank of Bilaspur Ltd. in which the Government of India has a financial interest, and as such he was and is disqualified for membership of Parliament under section 7(a) of the Representation of the People Act, 1951, and secondly, that the member was and is the Raja of Bilaspur and by virtue of that office entitled to receive every year from the revenues of the State the sum of Rs. 70,000/- free of taxes for

his privy purse, and consequently he holds an office of profit under the Government. This petition has been forwarded to the Election Commission in pursuance of article 103(2) of the Constitution for obtaining its opinion on the question whether Raja Anand Chand has become subject to a disqualification mentioned in article 102(1).

2. The Election Commission fixed the 18th March, 1953, as the date for hearing the petitioner in regard to his petition and informed him of it. On the 15th March, 1953, the petitioner sent a letter stating that he did not wish to proceed in the matter and the petition submitted by him to the President regarding the disqualification of Raja Anand Chand might be considered as withdrawn. A copy of this letter is attached.

3. If a question properly arises under article 103 as to whether the member has or has not, become subject to a disqualification, the fact that the person who originally raised the question does not wish to proceed with the matter and asks for permission to withdraw his petition, will not be sufficient for the Election Commission to desist from giving an opinion on the reference of the President. Furthermore, in this particular case, it is clear that both the disqualifications alleged by the petitioner were existing when the member stood for election as a candidate and when he was declared duly elected. The Supreme Court has held in the case of Election Commission *vs.* Saka Venkatarao that article 190(3) and 192(1) [which correspond to articles 101(3) and 103(1)] are applicable only to disqualifications to which a member of a House of the Legislature of a State becomes subject after he is elected as such member and that neither the Governor nor the Election Commission has jurisdiction to inquire into a disqualification which arose long before the member's election.

4. The Election Commission is accordingly of the opinion that even if the allegations made in the petition are factually correct no question arises in terms of articles 101(3)(a) and 103(1) as to whether Raja Anand Chand has become subject to any disqualification after his election as member of Parliament and the petition should be rejected.

(Sd.) K. V. K. SUNDARAM.

Chief Election Commissioner.

The 23rd March 1953.

Enclosure:

**COPY OF EXPRESS LETTER, DATED THE 15TH MARCH 1953, FROM SHRI DAULAT RAM, BILASPUR STATE, TO THE ELECTION COMMISSION, INDIA, NEW DELHI.**

Reference your letter No. 116/1/Bilas/52-Elec. III/2175, dated the 5th March, 1953, I beg to inform you that I do not want to proceed in the matter. Hence my petition submitted to the President, regarding the disqualification of Maharaja Anand Chand may kindly be considered as withdrawn.

[No. F. 112(2)/52]

**S.R.O. 970.**—In exercise of the powers conferred upon him by Clause (1) of Article 103 of the Constitution and acting in accordance with the opinion of the Election Commission obtained under Clause (2) of the said Article and which is set out in the Appendix hereto, the President has rejected the petition submitted by Shri G. K. Godbole against Shri V. P. Pawar, M.P.

#### APPENDIX

#### Election Commission, India

#### OPINION

In a petition to the President dated the 9th May, 1952, Shri G. K. Godbole, an advocate of Sangli, alleged that Shri V. P. Pawar who was declared elected to the House of the People from the South Satara constituency of the Bombay State was disqualified for being elected and continued to be so disqualified, inasmuch as he was, and is, a police Patel of village Bahula in North Satara district. He alleged that Shri Pawar was appointed a police Patel for 10 years from 1947 to 1957 on a remuneration of Rs. 54 per annum and that he was actually receiving this remuneration through a deputy. The petitioner had contested the election as a rival candidate, but he made it clear that his representation to the President was not an election petition and that its object was to raise a question in pursuance of article 103 of the Constitution in order that Shri Pawar might be declared by the President to be disqualified. In accordance with clause (2) of that article

the petition was sent to the Election Commission for opinion on the 21st August 1952.

2. In reply to the petition, Shri Pawar submitted a written statement, dated the 15th September, 1952, in which he first contended that the Election Commission had no jurisdiction to decide the question, on the ground that under article 103 of the Constitution the President alone had jurisdiction to declare whether a member was disqualified or not. This contention is clearly untenable. It overlooks clause (2) of the article which expressly provides that before giving any decision on the question of disqualification, the President "shall obtain the opinion of the Election Commission and shall act according to such opinion". Shri Pawar further denied the allegation that he was holding any office of profit under the Government of India or the Government of Bombay. He contended that the holder of the hereditary office of police Patel under the Bombay Hereditary Officers Act of 1874 does not as such hold any office of profit under the Government. According to him, he was never appointed a police Patel, and the remuneration and allowance attached to that office had all along been received for the officiating police Patel, the present incumbent (from 1947) being one Shri Dinkarrao Patil.

3. Assuming for the sake of argument that Shri Pawar has been holding the office of police Patel since 1947 as alleged by the petitioner, and further assuming that that office does amount to an office of profit under the Government of Bombay, it is not a disqualification which arose after Shri Pawar's election to the House of the People, but one which existed long before, and at the time of, that election. In the case of the Election Commission *vs. Saka Venkata Rao*, the Supreme Court has held that articles 190(3) (a) and 192(1), which are the exact counterparts of articles 101(3) (a) and 103(1) in the State sphere, are applicable only to a disqualification to which a member becomes subject after he is elected as such, and that neither the Governor nor the Election Commission has the jurisdiction to inquire into his disqualification which arose long before the member's election. The present case is clearly covered by this ruling of the Supreme Court. It must accordingly be held that, whether or not the office of police Patel of village Bahula is an office of profit under the Government and whether or not Shri Pawar was, or is, holding that office, no question arises for determination in terms of article 101(3) (a) and article 103(1) as to whether Shri Pawar has become subject to the disqualification mentioned in article 102(1) (a). In other words, since the allegation is only that Shri Pawar was subject to the disqualification at the time of his election and continues to be subject to it thereafter, the jurisdiction to inquire into that question and come to a decision on it does not accrue to the President and the Election Commission by virtue of article 103. In this view, it is not necessary to go into the questions whether Shri Pawar is holding the office of police Patel of village Bahula, and if so whether that office is an office of profit under the Government, and I express no opinion on them.

4. Inquiry into this petition was held up pending the decision of the Supreme Court in the above-mentioned case. Subsequent to the announcement of that decision, the petitioner was given ample opportunity to put forward any arguments he might have in order to distinguish the present case, but he has really no cogent arguments to advance.

5. In my opinion, therefore, the petition should be rejected, and it should be decided that Shri V. P. Pawar has not become subject to any of the disqualifications mentioned in article 102 of the Constitution.

[No. F. 112/52]

1st May 1953.

(Sd.) K. V. K. SUNDARAM,

Chief Election Commissioner.

SHAVAX A. LAL, Secy.

### ELECTION COMMISSION, INDIA

New Delhi, the 19th May 1953

S.R.O. 971.—In pursuance of sub-rule (5) of rule 114 of the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1951, the name of the person shown in column 1 of the Schedule below who having been nominated as a candidate for election to the Ajmer Legislative Assembly from the

constituency specified in column 2 thereof, and having appointed himself to be his election agent at the said election, has, in accordance with the decision given by the Election Commission under sub-rule (4) of the said rule, failed to lodge the return of election expenses within the time and in the manner required and has thereby incurred the disqualifications under clause (c) of section 7 and section 143 of the Representation of the People Act, 1951 (XLIII of 1951), is hereby published:—

## SCHEDULE

Name of the Candidate	Name of constituency
1	2
Shri Jawara.	Jethana.

[No. AJ-A/53(1)(Bye)/7279.]

*New Delhi, the 20th May 1953*

**S.R.O. 972.—Corrigendum.**—In column 1 of the Schedule appended to the Election Commission's Notification No. TC-CS/52(1), dated the 13th June, 1952, published at page 1548a of the Gazette of India Extraordinary, Part I—Section 1, dated the 14th June, 1952, for "Shri Expharain Muamby", read "Shri Ephraim Muamby".

[No. TC-CS/52(3)/7428.]

P. N. SHINGHAL, Secy.

## MINISTRY OF HOME AFFAIRS

*New Delhi, the 20th May 1953*

**S.R.O. 973.**—In exercise of the powers conferred by sections 4, 10, 17 and 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government hereby directs that the following further amendment shall be made in the Indian Arms Rules, 1951, namely:—

In Schedule VI to the said Rules item (b) of entry 6 shall be omitted.

[No. 9/21/53-Police(I).]

*New Delhi, the 25th May 1953*

**S.R.O. 974.**—In exercise of the powers conferred by Section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to exempt *ex post facto* Shri Gyalo Thondup, brother of His Holiness the Dalai Lama of Tibet from the operation of the prohibitions and directions contained in Section 6 of the said Act in respect of one .45 bore Browning automatic pistol No. 2 ch. 9706 with fifty cartridges, one .45 bore Remington automatic pistol No. 2031197 with one hundred cartridges and on six chambered .38 bore Birmingham revolver No. 54925 with fifty cartridges.

[No. 9/24/53-Police (I).]

U. K. GHOSHAL, Dy Secy.

*New Delhi, the 20th May 1953*

**S.R.O. 975.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with articles 313 and 372 thereof and paragraph 19 of the Adaptation of Laws Order, 1950, the President hereby directs that the following further amendment shall be made in the Rules published with the notification

of the Government of India in the late Home Department No. F.9-19/30-Ests., dated the 27th February 1932, namely:—

In the Schedule to the said Rules under the heading "LEGISLATIVE DEPARTMENT" the following sub-heading and entries thereunder shall be added namely:

**"OFFICE OF THE DELIMITATION COMMISSION"**

Draftsmen	Secretary	Assistant Secretary (i) to Secretary (v)	Secretary
		Secretary All	Chairman
Clerks	Secretary	Assistant Secretary (i) to Secretary (v)	Secretary
		Secretary All	Chairman
Comptometer Operator	Secretary	Assistant Secretary (i) to Secretary (v)	Secretary
		Secretary All	Chairman
Gestetner Operator and Jamadars, Daftries and Peons.	Assistant Secretary	Assistant Secretary (i) to Secretary (v)	Secretary
		Secretary All	Chairman

[No. 7/12/53-Ests.]

**S.R.O. 976.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with articles 313 and 372 thereof and paragraph 19 of the Adaptation of Laws Order, 1950, the President hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Home Department No. F.9/2/33-Ests., dated the 9th January 1934, namely:—

In the Schedule to the said notification under the sub-head "LEGISLATIVE DEPARTMENT" the following sub-head and entries thereunder shall be added, namely:—

**"OFFICE OF THE DELIMITATION COMMISSION"**

Superintendent	Chairman	Secretary (i) to Chairman All
Assistant Superintendent	Secretary	Secretary (i) to Chairman All
P. As. to Members	Secretary	Secretary All
Assistants	Secretary	Secretary All
Stenographers	Secretary	Secretary All

[No. 7/12/53-Ests.]

S. P. MAHNA, Asstt. Secy.

*New Delhi, the 22nd May 1953*

**S.R.O. 977.**—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India in the late Department of Education, Health and Lands No. F.23-10/37-H, dated the 2nd March 1937, namely:—

In the said notification, for modification No. 12, the following modification shall be substituted, namely:—

"12. In section 32—

(a) in sub-section (1), after the word 'municipality' the words 'or Notified Area' shall be inserted;

(b) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) The Trust may, on an application for permission made to it under sub-section (4), grant the permission subject to such conditions, including payment of any fee in lieu of development of the land, as it may deem fit.”

[No. 20/3/53-Judl.]

N. SAHGAL, Dy. Secy.

### MINISTRY OF STATES

*New Delhi, the 20th May 1953*

**S.R.O. 978.**—In pursuance of the provisions of clause 1 of article 258 of the Constitution, the President, with the consent of the Government of Madhya Pradesh, hereby entrusts to that Government, in relation to the estate of the Ruler of Bastar, the powers and functions conferred on the Central Government by Section 41 of the Central Provinces Court of Wards Act, 1899 (XXIV of 1899).

[No. 85-PB.]

V. VISWANATHAN, Joint Secy.

*New Delhi, the 23rd May 1953*

**S.R.O. 979.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify

1. Her Highness Maharani Jayati Devi  
and

2. Sri K. M. Virendra Singh.

members of the family of the Ruler of Charkhari, for the purposes of that entry.

[No. 86-D.]

**S.R.O. 980.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify

1. Her Highness Maharani Bhawani Kunwar.  
and

2. Raja Bahadur Narendra Singh.

members of the family of the Ruler of Sarila, for the purposes of that entry.

[No. 87-D.]

**S.R.O. 981.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify

1. Shrimati Rajendra Kumari—Rajmata,  
and

2. Srimati Laxmi Kumari—Rani of Beri,

members of the family of the Ruler of Beri, for the purposes of that entry.

[No. 88-D.]

**S.R.O. 982.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify

1. Srimati Rani Sahiba Pratap Kumari Ju Deo  
and

2. Srimati Rani Sahiba Nawal Kumar Ju Deo,

members of the family of the Ruler of Bihat, for the purposes of that entry.

[No. 89-D.]

E. HERD, Under Secy.

**MINISTRY OF COMMERCE AND INDUSTRY***New Delhi, the 20th May 1953*

**S.R.O. 983.**—In exercise of the powers conferred by section 11 of the Indian Power Alcohol Act, 1948 (XXII of 1948), the Central Government hereby declares that the provisions of the said Act shall not apply to straight petrol when it is issued in accordance with the provisions of rule 46 of the Indian Power Alcohol Rules, 1950, for a bonafide purpose other than for the purpose of being used as motor fuel in an internal combustion engine.

[No. Ind.(B)-33(8)/53.]

V. C. VIJAYA RAGHAVAN, Under Secy.

**TEA CONTROL***New Delhi, the 22nd May 1953*

**S.R.O. 984.**—In exercise of the powers conferred by sub-section (2) of Section 4 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government, on the recommendations of the Darjeeling Planters' Association and Terai Planters' Association, acting together, hereby nominate Mr. A. Mc. D. Murlison of Badamtam Tea Estate, P.O. Lebong, Darjeeling as a member of the Indian Tea Licensing Committee vice Mr. C. W. Emmett, resigned.

[No. 56(1)-Plant(Tea)/53.]

S. G. RAMACHANDRAN, Dy. Secy.

*New Delhi, the 25th May 1953*

**S.R.O. 985.**—In exercise of the powers conferred by Section 5 of the Industries (Development and Regulation) Act, 1951 (LXV of 1951), the Central Government hereby appoints Mr. J. C. Burns of Messrs. James Finlay and Co., Ltd, Bombay, as a member of the Central Advisory Council of Industries constituted under this Ministry's Order No. S.R.O. 812, dated the 8th May, 1952, to represent the interests of owners of industrial undertakings in the scheduled industries vice Mr. H. I. Wonfor resigned.

[File No. 3(2)-IA(G)/52.]

P. S. SUNDARAM, Under Secy.

*New Delhi, the 30th May 1953*

**S.R.O. 986.**—In exercise of the powers conferred by sub-clause (1) of Clause 6 of the Cotton Textiles (Export Control) Order, 1949, the Central Government hereby directs that the following further amendment shall be made in the Notification of the Government of India in the late Ministry of Commerce No. 67-CW(25A)/48, dated the 26th March, 1949, namely:—

In the said notification, in paragraph 6, after the item (Z-1), the following item shall be added, namely:—

“(Z-2) Cloth contained in any consignment which is licensed for export by post.”

[No. 46(34)-CT(A)/52-10]

S. A. TECKCHANDANI, Under Secy.

**ORDER***New Delhi, the 26th May 1953*

**S.R.O. 987.**—WHEREAS the Central Government is of the opinion that in respect of the industrial undertaking known as the Shree Bijay Cotton Mills, Ltd., Bijainagar, Ajmer, there is likely to be a substantial fall in the volume of cotton textiles manufactured or produced in the said industrial undertaking, for which, having regard to the economic conditions prevailing, there is no justification;

Now, THEREFORE, in exercise of the powers conferred by section 15 of the Industries (Development and Regulation) Act, 1951 (LXV of 1951), the Central

Government hereby appoints Shri M. R. Kazimi, Joint Textile Commissioner, Officer of the Textile Commissioner, Bombay, for the purpose of making a full and complete investigation into the circumstances of the case.

P. GOVINDAN NAIR, Dy. Secy.

[File No. 14(20)-CT(A)/52.]

---

## MINISTRY OF INFORMATION AND BROADCASTING

*New Delhi, the 28th May 1953*

**S.R.O. 988.**—In exercise of the powers conferred by sub-section (2) of section 5 of the Cinematograph Act, 1952 (Act XXXVII of 1952), the Central Government hereby directs that the film entitled 'Meeting on the Elbe' produced by Mesfilm Studios, U.S.S.R., shall be deemed to be an uncertified film in the whole of India.

[No. 11/5/53-F.II.]

---

### ORDER

*New Delhi, the 25rd May, 1953*

**S.R.O. 989.**—In exercise of the powers conferred by section 9 of the Cinematograph Act, 1952 (XXXVII of 1952), the Central Government hereby directs that the following amendment shall be made in the Order of the Government in the Ministry of Information and Broadcasting No. S.R.O. 310, dated the 6th February 1953, namely:—

In the said Order, for the words and figures "31st May 1953" the words and figures "31st July 1953" shall be substituted.

[No. 6/1/53/F.II.]

A. N. BERY, Dy. Secy.

---

## MINISTRY OF REHABILITATION

*New Delhi, the 20th May 1953*

**S.R.O. 990.**—In exercise of the powers conferred by sub-section (2) of section 25 of the Administration of Evacuee Property Act, 1950 (XXXI of 1950), and in supersession of the notification of the Government of India in the Ministry of Rehabilitation No. 14(59)Cus/50, dated the 8th December 1950, the Central Government hereby nominates Shri Gurdev Singh, District and Sessions Judge, Delhi, for the purpose of hearing appeals in the State of Delhi, under sub-section (1) of the said section, *vice* Shri S. S. Dulat, I.C.S.

[No. 44(1)/53-P.]

---

### ORDER

*New Delhi, the 19th May 1953*

**S.R.O. 991.**—In exercise of the powers conferred by sub-section (1) of section 19 of the Evacuee Interest (Separation) Act, 1951 (LXIV of 1951), the Central Government hereby orders that all cases in respect of composite properties situated in the districts mentioned in column 1 of the Schedule hereto annexed and pending before Shri D. B. Godbole, Competent Officer, Bombay, shall stand transferred to Competent Officer mentioned in the corresponding entry in column 2 of the said schedule.

## SCHEDULE

Districts	Name of Competent Officer to whom cases are transferred.
-----------	--

(1)

(2)

Ahmedabad, Kaira, Baroda,  
Amreli, Mehsana, Sabarkantha and  
Banaskantha.

Shri H. S. Tadvī, Competent Officer, with head-  
quarters at Ahmedabad.

Surat, Danga, Broach and Panch  
Mahals

Shri J. H. Mehta, Competent Officer, with  
headquarters at Surat.

[No. 52(4)/52-Prop.]

MANMOHAN KISHAN, Asstt. Secy.

## MINISTRY OF COMMUNICATIONS

## (Posts &amp; Telegraphs)

*New Delhi, the 19th May 1953*

**S.R.O. 992.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules for recruitment to the posts of Exchange Inspectors Grade I and other equivalent posts in the Telephone Districts at Bombay, Calcutta and Madras.

1. (1) Subject to the provisions of rule 8 of these rules, posts of Exchange Inspectors Grade I and equivalent posts shall be filled by appointment of persons who are declared successful at the examinations conducted by the Heads of the Districts in accordance with the syllabus in Appendix 'A' annexed to these rules.

(2) The designations of the posts in each district which are equivalent in status to those of Exchange Inspectors Grade I and the categories of officials who are eligible for promotion to such posts are shown in Appendix B annexed to these rules.

2. The examination shall be a competitive one, but a candidate must get at least 40% marks in each paper in order to be selected for appointment.

3. In order to be eligible to appear at the examination an official shall not have less than 5 years' continuous service (whether permanent or temporary) in the grades from which promotion is made, on the 1st January of the year in which the examination is held.

4. Candidates must submit their applications for the examination in the form prescribed in Appendix C annexed. Heads of Districts will have full discretion to reject applications of candidates whose record of service is unsatisfactory but candidates whose applications are rejected shall be informed of the fact.

5. A list of successful candidates shall be prepared in the order of merit, that is, according to the aggregate marks obtained by them. In cases where the aggregate marks are equal, the order of merit shall be determined by the marks obtained in Paper I, *vide* Appendix A.

6. No application from a candidate for having his answer papers re-examined shall be entertained.

7. Before the commencement of the examination an announcement shall be made indicating the number of vacancies or posts which are proposed to be filled on the results of the examination, separately in respect of posts which existed on the 1st April 1943 and posts created after the 1st April 1953.

8. The vacancies in respect of posts which existed on the 1st April 1943 and posts sanctioned in lieu of ex-Company posts shall be filled by appointment, in order of merit of the ex-Company officials who are selected for promotion to

those vacancies. In case sufficient number of ex-Company officials are not available to fill the vacancies, reserved for them, the vacancies if remaining unfilled shall be filled either by Engineering Supervisors or by other officials who are selected through the competitive examination. The appointment to such reserved vacancies not filled by ex-Company staff shall be made on a temporary basis till ex-Company staff become available on the result of subsequent examinations. Posts created after the 1st April 1943 other than those reserved for ex-Company staff as aforesaid or vacancies in them shall be filled by appointment, in the order of merit, of ex-Company and other officials who are selected for promotion to those vacancies or posts, on the result of the competitive examination provided that 50 per cent. of the vacancies in posts created after the 1st April 1943, may be filled by transfer of Engineering Supervisors. The *inter se* seniority of all officials selected through examination shall be determined by the order of merit on the result of the examination.

9. Officials selected for appointment on the results of one examination to the extent of announced vacancies shall rank senior to those selected on the results of a subsequent examination.

10. Officials of the Bombay Telephone District who had, before the date of these orders passed the examination held on ex-Bombay Telephone Company lines upto 2nd June 1950 for promotion to the posts of Exchange Inspectors Grade I and equivalent grades are exempted from having to appear at the examination prescribed in these rules.

#### APPENDIX 'A'

##### *Syllabus for Examination referred to in Rule 1*

##### NOTE:

1. The Examination will consist of two written papers of 3 hours each.
2. Paper I will be answered by all candidates. Paper II will be divided into various parts. Each candidate will answer questions only from the part concerning him.

##### PAPER I—GENERAL ELECTRICAL ENGINEERING

1. Electric Charge, concept of electrons and electron flow. Electro motive force. Electric current. Conductors and insulators.
2. Conducting and insulating materials. Resistivity. Insulation resistance. Effect of temperature rise on conductor and insulator resistance. Temperature Co-efficient of resistance.
3. Ohm's Law. Potential fall round circuit; potential difference. Resistance in series field, capacitance, energy stored in a charged capacitor. Capacitor in parallel and series. Simple treatment of growth and decay of voltage in circuit with resistance and capacitance. Capacitive reactance. Electrostatic shielding and capacitance balancing (simple concept).
4. Laws of electromagnetic inductance, mutual inductance, self inductance. The magnetic effects produced by currents; force between conductors. Permanent magnets; polarity, soft iron in the magnetic field.
5. Instruments for the measurement of the current, voltage, power, conductor resistances.
6. Use of shunts and multipliers. The simple potentiometer and its application for measuring current. The wheatstone bridge.
7. Motors, generators and power supplies, A.C./D.C. Basic principle of simple machines. D.C. generator, motor, A.C. generator, ring and tones. The principle of induction Coil. The E.M.F. of self induction. Lenz's law. The heating effect of electric current; power and energy relationship in simple circuits. Electrolysis; Faraday's law, simple primary cells. Simple outline of the action of secondary cells. Initial charge and maintenance.

##### PAPER II—PART A. FOR EXCHANGE INSPECTORS GRADE I. BOMBAY TELEPHONE DISTRICT

1. *Auto Telephony*.—Principles of machine switching the various automatic systems—the strowger step by step system—the decimal numbering scheme the simple 100 line system—the 1,000 and 10,000 line systems/adjustment of telephone relays and switches.

2. Explanation of terms—symbols—line circuits—various types of relays spring assembly—slow action relays—relay assembly.

3. Principles of trunking—trunkworking procedure—preselection by hunters—line finders—start and control relays—uni-selectors—primary and secondary finders—trunk boards.

4. The two motion switches—pre-2,000 type and 2,000 type—group selectors—final selectors—mechanical arrangements—functions—talking circuits.

5. Principles of Satellite Exchange Working—routine tests and maintenance of exchanges—junction relay sets—PBX final selectors—2-10 type and 11 type—Tandem exchanges—increased bank capacity.

6. Traffic observation—sub's meters—Manual and service observation—working and adjustments—the I.D.F.—selector bank wiring—choice of grading—racks—overflow meters—traffic variation.

7. Miscellaneous circuits—mechanical time clock—supervisory and alarm circuits—circuit faults—test boards and fault clearing—complaints and information boards.

8. Detailed knowledge of the following apparatus used in the Department.

(i) Transmitters and receivers of all types.

(ii) Magneto Generator, Magneto bells, buzzers etc.,

(iii) Telephone keys, jacks, cords, plugs.

(iv) Indicators etc., associated with the switchboards.

(v) Dial Auto B.P.O. No. 10, No. 11 & Dial Auto 24 C type.

9. *P.B.X.'s and Subscribers Offices.*—Methods to be followed for fitting the Sub's apparatus—detailed knowledge of construction, mechanical arrangements and maintenance of all types of sub's apparatus.

10. C.B. Exchange system—transmission bridge employed in C.B. system (stone and Bays Bridges)—C.B.S. systems.

11. Circuit arrangements, installation and maintenance of P.B.X.'s of all types—extension line switches and circuits—power ringing and supervisory circuits—cordless P.B.X.s.

12. Coin collection devices—circuit arrangements, and working and maintenance of coin collecting Boxes used in the Districts.

13. Principal features and circuit elements of manual and Auto private Bank Exchanges—Magneto Exchanges—Non-multiple C.B. Exchanges—metering circuits—principles of sleeve control cord circuits.

14. *Out door plant and air conditioning.*—General knowledge of underground and overheads line construction. Protective devices, fuses, arrestors, heat coils etc.

15. *Power plant.*—Single and double batteries—C.E.M.F. cells—booster batteries—charging & ringing machines—battery float—dial busy—ringing back and N.U. tones—General knowledge of A.C. and D.C. Motors, generators, rectifiers etc.

16. Detailed knowledge of construction, installation, working and maintenance of Air Conditioning units in the Department—compressors—cooling condensers—water circulating devices—intake and exhaust ductings.

#### PART B—FOR CABLE FOREMEN, BOMBAY TELEPHONE DISTRICT

*Line Construction.*—Detailed knowledge of overhead and underground line construction.

1. *Mechanics*—General principles of matter—properties of matter—standards of measurements—forces—Newton's Law of motion—representation of forces by straight lines—composition of forces—moment of forces—moment of couple—centre of gravity—equilibrium of a body—lever—bending movement—live loads—wind pressure—breaking stress of material—factor of safety—work—power—energy.

2. Route survey in detail—private and public way—leaves—choice of route.

3. Poles—types of poles and their composition—methods of erection of poles—preservation of poles.

4. Wires—their composition—running and spacing regulation of wires—joining of wires and various types of joints used in the Department.

5. Erection of stays in detail—trusses—strength of various materials and their factors of safety.

6. Insulators—types of insulators and their properties—method of fixing the insulators on brackets—Insulation resistance—Ohm's mlie constant—calculation of stresses on stays on terminal and angle poles—erection of poles and wires across power supply crossing—safety methods of distribution of wiring.

7. *Underground Cables*.—Various types of cables used in the Department—description of make—advantages and disadvantages of each—identification scheme for cables—twin and cables—S & CL Cables—switchboard cables—method of loading.

8. Cable distribution—termination of cables with special reference to M.D.F.—testing during construction—electrolytic damage to lead sheaths, testing & localisation of faults—estimating—methods of improving transmission.

9. Survey of underground cable routes and importance of Planning Cable lay out.

10. Purpose and means of providing flexibility in a cable lay out—leading arrangements into exchanges—lay out of cable chambers.

11. Different types of joints—twisted and soldered sleeve joints—plumbing and pressure testing—lay out of armoured U—G, Cables—joining of P.C. and S.C.C. Cables—D.P. Boxes—D.P. Poles—erection of pot-heads—construction of Chamber boxes—ducts and manholes in detail.

12. Detailed knowledge of all types of joints and their stages—uses of proper tools—composition of plumbing material and plumbing operation—distribution boxes and block wiring—junction boxes.

13. Excavation—type of surface—comparative cost of reinstatement—trenching and tunnelling.

#### PART C—FOR POWER SUPERVISORS, BOMBAY TELEPHONE DISTRICT

1. General knowledge of construction, installation and maintenance of various electrical machines.

2. Detailed knowledge of construction, installation and maintenance of A.C. and D.C. Motors and Generators, A.C. and D.C. Ringing machines; A.C. & D.C.; Rectifiers and charging sets; all other types of machines, wiring testing.

3. Detailed knowledge of installation and maintenance of storage batteries.

(a) Description of storage batteries—components of a cell—plates electrolyte separators—terminals and insulators.

(b) Action on charge and discharge—chemical action on electrolyte and plates—voltage—characteristic voltage curves of a cell on discharge.

(c) Transformation of electric energy into chemical energy and *vice versa* on charge and discharge.

(d) Design of plates—temperature effect on capacity of battery—electrolyte and its specific gravity—temperature effect on electrolyte—working specific gravity in temperate zones and Tropics.

4. Complete knowledge of initial charge, ordinary charge and extended charge—effects of charging the battery, too little, too much, at too high rates, and at too low rates.

5. Topping up of battery with dilute acid or distilled water—precautions to be observed to maintain them in healthy condition—limits of charge and discharge—voltage and specific gravity during discharge—compensation for evaporation—pilot cell—sulphation—its effect, causes and remedies.

6. Routine work and maintenance—general inspection—regular charges—regulating cells—counter E.M.F. cells—clearing of the cells—flushing out of the battery—overhauling and storing charge to a cell—taking battery out of Commission and putting battery to Commission.

7. Construction of battery rooms—charging plant—its operation—testing instruments—voltmeters—ammeters—Hydrometers—battery thermometers—records—calculation of battery output and its efficiency.

#### PART D—FOR PROMOTION TO THE GRADES OF EXCHANGE INSPECTOR, GRADE A, AND INSTALLATION INSPECTORS, GRADE A IN THE CALCUTTA TELEPHONE DISTRICT

*Telephony*—This will cover the following:—

1. Different types of Receivers and Transmitters, Magneto and C.B. system, circuit and details and function of components, Telephone Relays, their use and

adjustments, M.D.F. and I.D.F., Ringer and power plants in Exchanges, Meter and Meter circuits, Batteries and their maintenance.

2. Routine tests and maintenance of Telephone Exchanges—principles of junction working—P.B.X.—protective devices.

3. Routine testing of lines, principles of G.P.O. detectors and their use.

**PART E—FOR PROMOTION TO THE GRADES OF LINE INSPECTORS, GRADE A AND CABLE INSPECTORS, GRADE A, IN THE CALCUTTA AND MADRAS TELEPHONE DISTRICTS**

1. *Line Construction. Posts*—Various types of posts and their component parts. Wire pressure on posts. Calculation of strength of posts. Marking out lines for a pole route. Erection of posts including terminal posts of different kinds. Stays and their component parts, how they are fitted. Calculation of strength of stays. Different types of brackets in use in the Department. Method of fitting brackets. Standard dimensions for telephone alignments along railway and for railway crossings.

2. *Wires*.—Different kinds of wires used for telephone circuits, joints of various kinds used with iron, copper, bronze wires. Erection of wires and construction of telephone lines. Suitable gauge of wires to be used depending upon their transmission equivalents. Transposition of local telephone circuits. Use of joint tester. Dynamo-meters and their use.

3. *Overhead Distribution*.—Types of distribution. Open wire route on arms. Radial distribution, Drop Wire distribution. Circumstances of use of each type. Position of distribution poles. Leading cables to poles. Position of terminal blocks. Guarding at power line crossings.

4. *Under ground line Construction*—

(a) Types of cables in use. Description of make up of P.C. Q.T., P.C.Q.L. and P.C.T. unit type. Advantages and disadvantages of each type. Identification schemes.

(b) Leading arrangements into Exchanges. Layout of cables chamber. Termination of cables on M.D.F. Design of earth electrode system. Protective devices used in exchanges and Subs' offices.

(c) Direct underground service.

5. *Laying and maintenance of Cables*—

(a) Way leave procedure, public and private.

(b) Jointing:—Jointing of wires; twisted soldered & sleeve joints; plumbing, pressure testing. Knowledge of loading Coil.

(c) Excavations:—Types of surface; comparative cost of reinstatement; trenching and tunnelling.

(d) Maintenance and repairs of cables.

6. *Testing*.—

(a) Theory, description and use of megger, bridge megger, ammeters, volt-meters. The principles of wheatstone bridge—Routine testing of lines and Cables.

(b) Precision—testing for the localisation of faults in underground cables.

7. *Transmission*.—Cause of distortion of telephone lines. Existing transmission standards based on volume efficiency. Transmission limits adopted for the national net work. Sending and receiving allowances for subscribers circuits. Signalling resistance limits. Maximum permissible voltage drop in power feeds. Signalling and transmission limits for P.B.X. junctions, extensions, etc.

**PART F—(I) FOR PROMOTION TO THE GRADE OF EXCHANGE INSPECTORS, GRADE A, MADRAS TELEPHONE DISTRICT**

1. *Simple Telephone Sets*.—Local battery and Central battery; manual and auto-types; anti-side-tone devices.

2. *Telephone Relays*.—Construction and operating characteristics of telephone relays, slugs and contact assemblies. and maintenance adjustments.

3. *Manual Exchange System*.—Magneto and Central battery signalling switch-boards; principles and basic circuit operation. Subscriber's line circuit, cord circuit engaged test and other factors of the sleeve circuits. Junction working; principle features; circuit elements; dialling from and to automatic exchanges.

4. *Switch Boards*.—Layout construction, dimensioning, cabling and equipment of manual switch boards, factors determining switch boards dimensions, keyshelf, multiple answering jacks and lamps.

5. *Automatic switching system*.—Outline of step by step system; basic two-motion selectors and uniselector mechanism, maintenance adjustment and instructions.

6. *Auto non-Director system*.—Line finders, group selectors, both 100 and 200 outlets, final selectors, regular and P.B.X. 100 and 200 outlets. Auto to auto relay sets, manual relay sets to enquiries, complaints faultsmen circuit etc.

7. *Impulsing and stepping*.—Subscriber's dial impulsing relay.

8. *Subscriber's apparatus*.—Dials, extensions of telephone plants, coin box circuits and apparatus, house exchange system, principal feature and circuits, elements of manual and private auto branch exchanges.

9. *Frames and Racks*.—Main and intermediate frames and apparatus racks; construction and dimensioning; cabling and equipments.

10. *Traffic and Trunking*.—Calling rate, busy hour, ratio of day to busy hour calls. Traffic and trunking terms. Traffic unit, availability and grade of service, etc., simple grading between selectors in non-direct independent exchanges. Calling scheme and trunk distribution frame.

11. *Test Desks*.—Facilities and principal equipment. Protective devices at the exchanges as well as subscribers premises. Centralised service observation Boards, enquiries and complaint desks.

12. *Maintenance Routines*.—Manual, semi automatic and automatic routine testers and maintenance organisation.

13. *Traffic analysis readings*.—Check up grade of service.

14. *Miscellaneous circuits*.—Alarms, 9 seconds and 30 seconds pulses, howler etc.

15. *Batteries and Power Plant*.—Primary and secondary cells—Initial charging and maintenance routine. Charge—discharge battery plant; motor generators, control gear, efficiencies, voltage drop, Rectifiers, metal thermionic and mercury arc types, floating battery charging scheme; automatic voltage control, circuit breakers, smoothing equipment, P.B.X. Power leads, ringing and ring lead supplies, harmonic ringer vibrators; tone generation. Determination of required capacities of batteries and charging equipment. Determination conductor sizes. Main and local fusing alarms.

#### APPENDIX 'B'

(Referred to in rule 1)

Serial No.	Designation of post	Number of posts reserved for ex-Company officials	Officials who are eligible to appear in the examination
1	2	3	4

#### BOMBAY TELEPHONE DISTRICT

1. Exchange Inspectors, Grade I .	24	1. (i) Exchange Inspectors, Grade II ; (ii) Instrument Inspectors ; and (iii) Selection Grade Mechanics promoted from Exchange Inspectors, Grade II and Instrument Inspectors.
2. Cable Foreman . . . .	4	2. (i) Cable Jointers ; (ii) Selection Grade Cable Jointers promoted from the grade of Cable Jointers ; and (iii) Mechanics (Block Wiring).

1	2	3	4
3.	Power Supervisors . . . .	1	3. Electrical Plant and Power Room Attendant.

## CALCUTTA TELEPHONE DISTRICT

1.	(i) Exchange Inspectors, Grade A	23	}	1.	(i) Exchange Inspectors, Grade B.
	(ii) Installation Inspectors, Grade A.	1		(ii) Test Clerks.	
				(iii) Installation Inspectors, Grade B.	
				(iv) L.S.G. Test Clerks.	
				(v) Fault Inspectors.	
				(vi) Assistant Line Inspectors.	
				(vii) Instrument Inspectors.	
				(viii) L.S.G. Instrument Inspectors.	
2.	(i) Line Inspectors, Grade A	4	}	2.	Assistant Line Inspectors.
	(ii) Cable Inspector, Grade A	6			

## MADRAS TELEPHONE DISTRICT

1.	Exchange Inspectors, Grade A .	9	}	1. (i) Exchange Inspectors, Grade B.
				(ii) Telephone Inspectors.
				(iii) Selection Grade Mechanics.
				(iv) Mechanics.
				(v) Instrument Inspectors.
2	(i) Line Inspector, Grade A .	I	}	2. (i) Line Inspectors, Grade B.
	(ii) Cable Inspector, Grade A .	I		(ii) Cable Jointers.

NOTE.—Exchange Inspectors, Grade B, Telephone Inspectors, Selection Grade Mechanics, Mechanics and Instrument Inspectors, shall also be eligible to appear in the examination for Line Inspectors, Grade A and Cable Inspector, Grade A but if qualified Line Inspectors, Grade B and Cable Jointers are available they shall have preference for appointment to posts mentioned against them.

## APPENDIX 'C'

## INDIAN POSTS AND TELEGRAPHS DEPARTMENT

*Application form for admission to the Examination for appointment as Exchange Inspectors, Grade A and in equivalent posts in Telephone Districts*

1. Full name of the applicant.
2. Date of entry in the ex-Company or in the Department.
3. Substantive post held.
4. Date from which the substantive post is held.
5. Post held at the time of making the application.
6. The date from which the present post is held by the candidate.
7. Post or cadre for which the candidate is competing.
8. Part in Paper II in which the applicant desires to be examined.

The particulars given above are true to the best of my knowledge.

Station.....

Date.....

Signature of the candidate.

(Recommendation of the Head of the office)

Forwarded to the ..... District ..... The particulars given above have been checked and found correct. The candidate is eligible to appear for Part ..... in Paper II according to Appendix B to the recruitment rules.

Date.....

Signature.....

Designation.....

Remarks of the Head of the District

[No. STA.117-14/49.]

V. M. BHIDE, Dy. Secy.

**MINISTRY OF FOOD AND AGRICULTURE****(Agriculture)***New Delhi, the 26th May 1953*

**S.R.O. 993.—Corrigendum.**—The word "Rule" appearing in the first line of this Ministry's Notification No. F. 1-2/53-Com.II, dated the 2nd May, 1953, is substituted by the word "Section".

[No. F.1-2/53-Com.II.]

**S.R.O. 994.**—In pursuance of the provisions of Clause (r) of section 4 of the Indian Oilseeds Committee Act, 1946 (IX of 1946), the Central Government is pleased to nominate the following persons to be the members of the Indian Central Oil-seeds Committee with effect from 1st April, 1953:—

1. Shri Devji Rattansey.
2. Shri Ramdas Kilachand.
3. Shri K. L. Narasimha Rao.
4. Shri G. T. Dharmadhi Kari.

[No. F. 5-2/53-Com.Part II.]

F. C. GERA, Asstt. Secy.

**MINISTRY OF TRANSPORT****(PORTS)***New Delhi, the 20th May 1953*

**S.R.O. 995.**—In exercise of the powers conferred by sub-section (1) of section 35 of the Indian Ports Act, 1908, (XV of 1908), the Central Government hereby directs that the following amendments shall be made in the notification of the Government of India in the Ministry of Transport No. 11-P(160)/48, dated the 15th November, 1948, and the notification of the former Government of Cochin, No. 73, dated the 25th January 1949, relating to Overtime fees for Cochin Port employees namely:—

In each of the said Notifications,

(1) In the heading, for the words "employees of the Port and Traffic Departments at the Port of Cochin" the words "employees of the port of Cochin" shall be substituted.

(2) The existing Note 3 shall be deleted and the following note inserted instead:

"3. Requisitions for overtime work including work between the hours 9 A.M. and 11 A.M. on holidays shall be submitted to the departments concerned before 4 P.M. on the previous working day. If the requisitions do not reach in time, overtime work may be arranged only if practicable."

(3) The existing Note 4 shall be deleted and the following note substituted instead:

"4. Requisitions for overtime work shall be accompanied by the full amount of fees chargeable for such work except in the case of work between 9 A.M. and 11 A.M. on holidays prescribed by the Conservator which will be rendered free, but the Conservator of the Port may, after obtaining guarantee for the payment of such amount, allow such payment to be made within a week of the date on which the overtime work was done".

(4) In Note 6, for the words "the services of the employees requisitioned", the words "the services requisitioned" shall be substituted.

[No. 5-PH(25)/52.]

*New Delhi, the 25th May 1953*

**S.R.O. 996.**—The following draft of certain rules for regulating the use of the wharves, quays, landing places and sheds at the Port of Cochin, which it is proposed to make in exercise of the powers conferred by clause (j) of sub-section (1) of section

6 of the Indian Ports Act, 1908 (XV of 1908) and in supersession of the rules published with the notification of the Government of India in the late War Transport Department No. 11-P(23)/41-II, dated the 29th October, 1942, and the notification of the former Government of Cochin No. 38, dated the 4th November 1942 (19th Thulam-1118), is published, as required by sub-section (2) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 30th June, 1953.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified, will be considered by the Central Government.

#### DRAFT RULES

*"Rules for Regulating the use of the wharves, Quays, Landing Places and sheds at the Port of Cochin.*

1. The working hours for the purpose of the landing and shipment of cargo during day and night (which must be observed also on Sundays and other holidays, if overtime work is permitted on those days) shall be as follows:—

During day—7 A.M. to 12 Noon and 1 P.M. to 6 P.M.

During night—7 P.M. to 4 A.M.

2. Persons using the wharves, quays, landing places or sheds at the Port shall obey all directions given by the Conservator of the Port or his assistants with a view to facilitate traffic, business or operations in connection with the landing, shipment, handling, transport or storage of goods at such wharves, quays, landing places or sheds.

3. Admission to the enclosed Port premises, on Willingdon Island, that is to say, the area north of the boundary wall near the Mattancherri Halt Station, shall, if the Conservator of the Port so direct, be regulated by means of tickets, licences or badges which shall, on application, be issued by him to such of the public as have business to transact within the said premises in somewise connected with the purposes, services, or works of the Port.

Whether any such direction has been issued or not, any person, whether in possession of the aforesaid ticket, licence or badge or not, shall be liable to exclusion if, in the opinion of the Conservator of the Port, he is an undesirable, or a doubtful character, or an idler or person having no specific business occupation within the said premises.

4. No person shall take photographs of the Harbour or any portion of it without the previous written permit of the Conservator of the Port or of a person authorised by him in this behalf and subject to the conditions laid down therein.

5. No flats, rafts or cargo, passenger or other boats shall be permitted to lie alongside of, or to make fast to, the wharves, quays or landing places except when loading or unloading cargo, or for the purpose of taking off, or landing passengers or baggage.

6. Tindals and other members of the crew shall remain in their respective flats, rafts or cargo or other boats when alongside the wharves, quays or landing places, and shall obey the orders and directions of the Conservator of the Port or his assistants.

7. When afloat and unemployed, lighters and boats including passenger boats, rafts, etc., shall be securely moored in such a manner and position as may be directed by the Conservator of the Port or his assistants.

8. Except with the permission, previously obtained in writing, of the Conservator of the Port, no person shall kindle or make use of a fire or a naked light on the wharves, quays or landing places, or in any shed, godown, enclosure or open space used for the time being for the storage of goods within the Port premises, and no person shall smoke in or near any such shed, godown, enclosure or open space."

[No. 6-PH(43)/53.]

C. PARTHASARATHY, Under Secy.

#### PORTS

*New Delhi, the 22nd May 1953*

**S.R.O. 997.**—In pursuance of the provisions of clause (3) of section 3 of the Indian Ports Act, 1908 (XV of 1908), the Central Government hereby authorises

Shri Dayal Govind Patel, Chief Officer of the Bombay Steam Navigation Company's Coasting Steamers, as a special pilot to pilot vessels in the Port of Bombay, subject to the restrictions laid down in Part XII of the Bombay Port Trust Pilotage Bye-Laws.

[No. 8-PI(85)/53.]

K. NARAYANAN, Under Secy.

#### PORTS

*New Delhi, the 22nd May 1953*

**S.R.O. 998.**—In pursuance of sub-section (2) of Section 9 of the Madras Port Trust Act, 1905 (Madras Act II of 1905), it is hereby notified that, in accordance with the provisions of section 13 of the said Act, Mr. F. G. Hadden of Messrs. Gordon Woodroffe & Co. (Madras) Ltd., Madras, has been elected by the Madras Chamber of Commerce to be a Trustee of the Port of Madras with effect from the 7th May, 1953, vice Mr. J. R. Galloway resigned.

[No. 13-PI(26)/53.]

*New Delhi, the 25th May 1953*

**S.R.O. 999.**—In pursuance of sub-section (3) of section 6 of the Bombay Port Trust Act, 1879 (Bombay Act VI of 1879), the Central Government hereby publishes the following return received from the Municipal Secretary, Bombay Municipal Corporation, namely:—

*Return showing the name of the Councillor elected by the Municipal Corporation of Greater Bombay, in accordance with the provisions of section 13(1) of the Bombay Port Trust Act, 1879 to be a Member of the Board of Trustees of the Port of Bombay in place of Shri Yusuf S. Peerbhoy, resigned.*

Date of election

Name of person elected

The 11th May, 1953

Shri Dahyabhai V. Patel,

[No. 8-PI(97)/53.]

**S.R.O. 1000.**—In pursuance of sub-section (3) of section 6 of the Bombay Port Trust Act, 1879 (Bombay Act VI of 1879), the Central Government hereby publishes the following return received from the Secretary, Millowners' Association, Bombay, namely:—

*Return showing the name of the person elected by the Millowners' Association, Bombay in accordance with the provisions of section 13(3) of the Bombay Port Trust Act, 1879 to be a member of the Board of Trustees of the Port of Bombay during the absence on leave out of India of Shri Krishnaraj M. D. Thackersey.*

Date of election

Name of person elected

24th April 1953

Shri Vithal N. Chavhanavkar.

[No. 8-PI(105)/53.]

T. S. PARASURAMAN, Dy. Secy.

#### LIGHT HOUSES

*New Delhi, the 26th May 1953*

**S.R.O. 1001.**—In exercise of the powers conferred by sub-section (1) of section 10 of the Indian Lighthouse Act, 1927 (XVII of 1927), and in supersession of this

Ministry notification No. 347-M.III (9)/49-M.T., dated the 11th June 1951, the Central Government hereby prescribes that at all ports in India, light-dues shall be payable at the rates specified below, namely:—

- (a) All ships, other than sailing ships, arriving at, or departing from, any port in India at a rate of three annas per ton; and
- (b) Sailing ships at a rate of one anna per ton.

[No. 20-M.T.(31)/52.]

S. K. GHOSH, Dy. Secy.

## MINISTRY OF LABOUR

*New Delhi, the 11th May 1953*

**S.R.O. 1002.**—In pursuance of paragraph 3 of the Employees' Provident Funds Scheme, 1952, published with the notification of the Government of India in the Ministry of Labour No. S.R.O. 1509, dated the 2nd September, 1952, the Central Government hereby nominates Shri P. N. Segal, Deputy Secretary to the Government of India, Ministry of Finance (Rehabilitation Division), New Delhi as a member of the Central Board of Trustees of the Employees Provident Fund constituted by the notification of the Government of India, in the Ministry of Labour No. S.R.O. 1861, dated the 31st October, 1952, *vice* Shri N. V. Venkataraman, resigned.

[No. P.F.516(3).]

*New Delhi, the 26th May 1953*

**S.R.O. 1003.**—In pursuance of sub-paragraph (1) of Paragraph 3 of the Coal Mines Provident Fund Scheme published with the notification of the Government of India in the Ministry of Labour No. PF 15(a)/48, dated the 11th December, 1948, the Central Government hereby nominates Shri P. N. Segal, Deputy Secretary to the Government of India, Ministry of Finance (Rehabilitation Division) as a member of the Board of Trustees of the Coal Mines Provident Fund constituted by the notification of the Government of India, in the Ministry of Labour, No. PF. 15(13), dated the 12th April, 1950, *vice* Shri N. V. Venkataraman resigned.

[No. PF 4(2)/52]

TEJA SINGH SAHNI, Under Secy.

*New Delhi, the 20th May 1953*

**S.R.O. 1004.**—In pursuance of the provisions of sub-clauses (1) and (3) of clause 4 of the Calcutta Dock Workers (Regulation of Employment) Scheme, 1951, and in partial modification of the notification of the Government of India in the Ministry of Labour No. S.R.O. 1510, dated the 2nd September, 1952, the Central Government appointed with effect from the 1st April 1953, Shri R. N. Bose, I.A.S., Labour Commissioner, West Bengal, to be a member of the Calcutta Dock Labour Board, *vice* Shri S. K. Haldar, I.C.S., resigned.

[No. Fac.74(2).]

S. V. JOSHI, Dy. Secy.

*New Delhi, the 21st May 1953*

**S.R.O. 1005.**—In pursuance of section 17 of the Industrial Disputes Act, 1947. (XIV of 1947), the Central Government hereby publishes the award of the Industrial Tribunal, Calcutta, in respect of an application under section 33A of the said Act against Messrs. Insurance of India Limited, Calcutta, preferred by 34 employees of the Company.

### CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA

20/1, Gurusaday Road, Ballygunge, Calcutta—19.

PRESENT:

Shri K. S. Campbell-Puri, B.A., LL.B.—*Chairman.*

APPLICATION No. 1/53 (U/S 33-A OF THE ACT)

## PARTIES:

Shri Ranendra Bejoy Chakraborty & 33 other employees, 2/1-G, Tati Bagan Road, P.O. Entally, Calcutta—14.—*Complainants.*

*Vs.*

Messrs. Insurance of India Limited, 4, Clive Ghat Street, Calcutta—*Opposite Party.*

In the matter of an application dated 5th January 1953 u/s 33-A of the Industrial Disputes Act, 1947 (Admitted during the pendency of proceedings in Reference No. 15 of 1951).

## APPEARANCES:

Shri M. Chakraborty, President, with Shri Puspamoy Das Gupta, Vice President, Insurance Office Employees Association of Bengal for the complainants.

Shri S. K. Bhattacharjee, Secretary of the Company, for the Insurance of India Ltd.

## AWARD

This is an application preferred by 34 employees of Messrs. Insurance of India Ltd., Calcutta, jointly u/s 33-A of the Industrial Disputes Act, 1947 (as amended) for the grant of a flat increment of Rs. 10 per month to clerical staff and Rs. 5 to subordinate staff with effect from January 1952 and one month's pay as 1952 Pujah Bonus to the petitioners. The application was signed by all the petitioners and was submitted through Shri Ranendra Bejoy Chakraborty, one of the aggrieved persons. It was alleged *inter-alia* that the company had altered the conditions of service during the pendency of Reference No. 15 of 1951 before the Tribunal by withholding the annual increment in basic pay in the year 1952 as well as payment of Pujah bonus which had been paid previously every year as a matter of course and had thereby violated the statutory provisions of section 33 of the Act. The Employers resisted the Application and in reply submitted that the company had no specific grades and scales of pay and as such the grant of yearly increment did not form the conditions of service although the company had been allowing increments every year in their discretion without incurring any obligation or creating any condition or claim whatsoever for such increments for the workmen for successive years. In regard to bonus the contention of the Employer also was to the same effect and it was submitted that whenever bonus was given it was awarded purely upon the discretion of the Employer without incurring any obligation or creating any condition or claim whatsoever for the grant of bonus every year. It was denied that the grant of increment or payment of bonus was withheld maliciously. Finally, it was alleged that the Insurance Office Association of Bengal had also claimed increments for their workmen as well as payment of bonus in the original Reference during the pendency of the proceedings and the matter had already been decided.

The application was admitted and registered formally as Application No. 1 of 1953. The matter came up for hearing in due course yesterday, the 8th May 1953 and the applicants were represented by Shri M. Chakraborty, President of the Insurance Office Employees Association of Bengal while Shri S. K. Bhattacharjee, appeared for the Company. No evidence was led by either side, and the complaint regarding the grant of increment was not pressed by the Union on behalf of the applicants as borne out by the statement of the President Shri M. Chakraborty, (copy appended as Appendix A with the award) and arguments were addressed on the payment of bonus for the year 1952 only. Shri Puspamoy Das Gupta, Vice President of the Insurance Office Employees Association while arguing on behalf of the applicants contended that in the case of insurance companies when allocation for surplus is made it is debited in revenue account and it is taken as establishment cost. It was stressed that as such the demand of bonus becomes a part of the wages with the result that bonus would be included in wages and its payment becomes a condition of service. Reference was made to the written statement of the Employer dated 17th March 1952 filed in the original Reference and it was argued that the Employer in so many words at page 7 admitted that payment of bonus is a condition of service. It was next urged that the Employer had been paying 15 days salary at least as bonus on the occasion of Pujah festival which has its peculiar significance in Bengal. Shri Das Gupta on the strength of this argument maintained that payment of bonus is one of the conditions of service and its non-payment would amount to infringement of the provisions of S. 33. The Union representative furthermore controverted the plea of alleged statutory bar and relied upon a circular No. 53-IC(1)/51, dated 25th November 1952 of the Controller of Insurance, Government of India, Department of Insurance, Simla. It

was argued on the basis of this circular that in case the amount of bonus to be paid to the employees did not go beyond two month's salary, the sanction of the Central Government was not necessary, and that the plea raised by the Employer that statutory provisions of the Insurance Act did not allow payment of bonus was not tenable and at any event the withholding of 15 days salary as Pujah bonus amounted to alteration in the conditions of service.

The Employers representative on the contrary contended that in the absence of grades and scales of pay it was futile to urge by the Union side that any condition of service had been altered. It was stressed that in point of fact there were no conditions of service prevailing in this company and the question whether there has been any alteration in the conditions of service does not arise. It was next argued that the company no doubt have been allowing increments as well as bonus previously in their discretion but on the enforcement of amended Insurance Act of 1951 the company's discretion was controlled by specific expense-ratio limit under amended Insurance Company Act and in this particular case relating to the year 1952 the expense ratio limit had already gone up. It was maintained that in the circumstances the company was unable to pay any bonus. Replying to the argument of the other side based on the circular referred to above the company's representative urged that the circular as it stands also deals with the responsibility of each insurer to decide the rate of bonus he can afford to pay to his staff, keeping in view the provisions of sections 40B and 40C of the Insurance Act and it could not be construed as taking away that responsibility in any way. The argument precisely was that even in the light of this circular the ability to pay within the limit of expense ratio shall have to be considered and the circular does not contemplate awarding bonus up to two months salary without the prior sanction of the Central Government.

Now so far the grant of increment for the year 1952 is concerned the same was not pressed because an increment has already been granted in the original award at the rate of Rs. 5 to the clerical staff and Rs. 3 to the subordinate staff for the year 1952 and the Employers have implemented the terms of the award by this time. No adjudication is therefore called for in this respect.

Regarding bonus, the questions of expense ratio and ability to pay have already been discussed in the award at page 166 published in Gazette of India dated 31st January 1953—Part II Section 3 and the relevant portions are reproduced for facility of reference:—

".....coming to the question of "capacity to pay by the company" it may be reiterated that the company is in a sound financial position and it cannot be urged with good reasoning that the expense ratio limitation stands in their way in considering the demands of their employees with such rigidity as they have sought to bear upon the question. It is also in evidence that the expense ratio actually calculated by the management was 19.25 per cent. but 18 per cent. was fixed by the Controller. It follows that there is according to the calculation of the management some scope still left and the stand taken up by the company on the absolute prohibition of going beyond 18 per cent. is not tenable. The penalty of contravening the provisions of section 40(b) regarding the expenses of management as provided under section 64K again appears to be not penal in the sense that the company cannot incur expenses and exceed the limit prescribed inasmuch as it is provided in the statute that in case any contravention of the provisions of section 40(b) occurs the insurer shall have an opportunity of being heard by the Controller who is empowered to administer a warning to the insurer. It follows that the contravention is not made penal when it is done in good faith and was unavoidable in the furtherance of company's business or exigencies of administration. At any rate in the particular merits of this case when there is still some scope in the expense ratio the plea of expense ratio should not stand in the way of the company when the company as a whole is prosperous and has been established on sound footing by this time and as such has the capacity to pay."

\*     \*     \*     \*     \*

"I would only recommend that the employers should move the Central Government for the payment of at least 15 days' bonus which they have been paying to the employees in promotion of harmonious relations between their employees and the company.

Now the company in the light of the above finding should have justifiably paid the bonus at the rate of 15 days salary for the year 1952 by virtue of present practice by this time as recommended in the original award. Shri Bhattacharjee, Secretary of the company, however submitted that the accounts of 1952 have not yet been prepared and the same are generally submitted by 30th June 1953 and that the company was not in a position to reconsider the question on the payment of bonus as recommended by the Tribunal in the original award. The company's representative further stated that he could not commit himself but he had no hesitation in stating that the matter shall receive due consideration at the hands of the company at the proper time when accounts are submitted and the financial position of the company for the year 1952 is duly known. I have no reason to doubt the averment of the Secretary of the company although I think that Pujah bonus is generally paid on the basis of the accounts of the previous year as urged by the Union representative.

The difficulty that comes in the way of the labour lies in the legal aspect of the question however technical it may be. It is an admitted fact that there are no grades and scales of pay prevailing with this company. This may not go to their credit but as such it can be urged seriously that there are no fixed conditions of service of the employees in this company. It is a different matter that increments are being allowed invariably every year and Pujah Bonus also was being paid earlier than 1952. But the crucial point for determination is as to whether the payment of bonus forms the conditions of service which has been altered by the withholding of that payment and thereby the provisions of S. 33 are attracted. The only argument advanced on behalf of the labour was that when the surplus is allocated it is debited to the Revenue A/C and becomes the cost of establishment; and as such bonus also is included in the wages. The argument may be an ingenious one but it cannot be gainsaid that the payment of bonus depends upon the availability of surplus according to the finding of the full bench decision of the Labour Appellate Tribunal and the workmen are only entitled to any bonus when any surplus is available. It follows that the payment of bonus fluctuates every year on examining the accounts of the company and the workmen will be eligible to a bonus only if there is any surplus allocated. This is also correct that the character of bonus is no longer an *ex-gratia* as sometime it was said and it has now become a legitimate demand of labour but the question which falls for consideration is whether it forms a part of the conditions of service. Shri Das Gupta arguing on behalf of the applicants drew my attention to the commentary under section 33 of the Industrial Disputes Act by Shri S. K. Haldar at page 110. The learned author while commenting on the expression 'conditions of service' has observed that by this expression it is meant pay, allowances, hours of work, leave, holidays, grades, gratuity, retiring benefits, etc. Shri Das Gupta argued that bonus was also included because the list is not necessarily exhaustive. At any rate bonus has not been mentioned in the categories given above and to my mind no hard and fast rule can be laid down in this respect. The one criteria may be that the withholding of Bonus has proved prejudicial to the interest of the employees and amounts to punishment but it does not necessarily mean that service conditions have been altered which is the essence of the provisions of S. 33. No authority was cited by either side and in the absence of any specific service condition, I am constrained to hold that bonus unlike the scales of pay always rests with the surplus found at the close of the year and does not form the conditions of service. It is a different matter that it is a legitimate demand and may be paid invariably every year; but I am not satisfied that bonus forms the basic condition of service like pay, allowances, leave, holidays, etc. In the result I am of the opinion that withholding of bonus which was being paid by tradition or practice does not constitute alteration in the conditions of service as to attract the provisions of S. 33 and 33A of the Act, and the remedy for any one aggrieved Employee or more lies in securing a regular reference under section 10 of the Act.

The other difficulty is that in the award made in the original reference I did not grant the relief for the payment of bonus and only recommended the payment of Pujah bonus at the rate of 15 days salary and in view of the fact that my finding has not been challenged in appeal by either side I cannot persuade myself justifiably to adopt another view of the matter on the same question which was agitated in the original reference and has now been posed for discussion in this application u/s 33-A. The result is that I would only repeat my recommendation to the Employers to consider the admissibility of payment of the usual Pujah Bonus for the year 1952 to their employees whose number is not large in the interest of harmonious relations and industrial peace in the industry. The application however falls on legal flaw and stands dismissed.

K. S. CAMPBELL-PURI, Chairman,

Enclosure 1 (one).

CALCUTTA;

Central Government Industrial Tribunal, Calcutta.

The 9th May 1953.

## APPENDIX—I

Calcutta, the 8th May 1953

APPLICATION No. 1 OF 1953

*Statement of Shri M. M. Chakraborty, President of the Insurance Officer Association of Bengal on behalf of the applicants*

In view of the fact that decision about the increment for the year 1952 has already been made in the original award, I do not press on behalf of the applicants the demand for the increments as asked for in the application. On the question of bonus I have no oral evidence to adduce on behalf of the applicants and would rely on the statement of the Secretary of the Company made in the original Reference as well as the award given by the Tribunal (published in the Gazette of India dated 31st January 1953 page 170). There is no other evidence. I admit that no appeal has been preferred against the award.

(Sd.) MONI CHAKRAVERTY.

(Sd.) K. S. C.

(Sd.) K. S. CAMPBELL-PURI.

[No. LR.90(120)].

**S.R.O. 1006.**—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Dhanbad, in the industrial Dispute between the workmen of the Tata's Collieries, Jamadoba, and the management of Tata's Collieries in respect of the reinstatement of Sarva Shri K. K. Pande, Shambu Pande, A. K. Banerjee, Raghunath Shaw, Md. Anis and Mani Shaw.

## CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT DHANBAD.

REFERENCE No. 34 OF 1951

## PRESENT:

Shri L. P. Dave, B.A. LL.B.,—*Chairman.*

## PARTIES:

The workmen of Tata's Collieries Jamadoba

AND

The management of Tata's Collieries.

## APPEARANCES:

Shri B. K. Mitra, Advocate, Shri S. S. Mukerjee, Pleader, for the management.

Shri B. N. Sharma, General Secretary, Tata's Collieries Labour Association, for Messrs. A. K. Banerjee, Raghunath Shaw, Md. Anis, Mani Shaw.

Shri Pritish Chandra, Vice-President, United Trade Union Congress, for Mr. K. K. Pande.

## AWARD

By Government of India, Ministry of Labour, Order No. LR. 2(339) dated 28th November 1951 read with order No. LR. 2(395) dated 4th February 1953, the dispute between the workmen in Tatas Collieries and their management in respect of reinstatement of Shri K. K. Pande, Shambu Pande, A. K. Banerjee, Raghunath Shaw, Md. Anis and Mani Shaw, has been referred to this Tribunal for adjudication.

2. All the above six persons who were in the employment of Tata Collieries were dismissed by them on different dates. The workmen demanded that all of them should be reinstated, and hence this reference was made to this Tribunal. Notices were issued to both parties and the Tata Collieries Labour Association filed their written statement on behalf of the workmen and the management filed their written statement. The workmen contended that the dismissal of the above persons was improper and illegal while the management said that it was legal. I shall state the facts relating to each workman when dealing with the case of that workman.

3. *Shri Shambhu Pande.*—This workman is dead. He died before the workmen filed their written statement and in that written statement, they said that they did not press his case. As the workman concerned is dead, he could not be reinstated and the reference therefore does not survive so far as Shambu Pande is concerned.

4. **Shri K. K. Pande.**—He was working as a Munshi in the Digwadih colliery. The case of the management is that on 14th July 1949 when Shri Kapur, the manager of the colliery, was going home in his car, Shri Pande assaulted him with a stick but the stick fell on the hood of the car. Immediately, information was given about the incident to the police. The management also served him with a charge-sheet. He denied having assaulted Shri Kapur. The management, however held that the charge proved and dismissed him. The Union urges that his dismissal was illegal and improper and was actuated by improper motives because he was working as a Union leader. The union therefore urges that it is a case of victimisation and therefore wants him to be reinstated.

5. Before considering the case of Shri Pande on merits, I may mention that when the matter was taken up by me, Shri Mukerjee on behalf of the management stated that he conceded that Messrs. A. K. Banerjee, Raghunath Shaw, Mohamed Anis and Mani Shaw were workmen but that Shri K. K. Pande was not a workman. Shri A. K. Banerjee was working as a ration issue clerk and as such, it was his duty to issue rations to workmen and to keep accounts. He had thus to do both manual and clerical work. Raghunath Shaw was working as a rice cooly. Mohamed Anis was working as a electric fitter and Mani Shaw was working as a banksman. Admittedly they were all workmen. As I said above, when the case was taken up by me, Shri Mukherjee at the outset told me that he conceded that these persons were workmen and that he was only going to challenge that Shri K. K. Pande was not a workman. After the evidence was over and when arguments were heard, Shri Mukerjee conceded that Shri K. K. Pande was also a workman. In this connection, it may be noted that even according to the evidence of Shri Kapur, the manager of the colliery, Shri Pande's duties as a Munshi were to supervise the supply of tubs to minors, to supervise the loading of tubs and also to supervise the hauling of tubs from underground to surface. He had also to record the attendance of Miners and the number of tubs supplied to them. This means that Shri Pande had to do clerical work. Shri Pande in his evidence has stated that in addition to the above work, he had also to prepare the pay sheets of the employees. I am thus satisfied that Shri Pande would be a workman within the meaning of the definition given in Section 2(a) of the Industrial Disputes Act 1947. That being so, the reference is perfectly valid for all the above persons.

6. Coming to the merits, the case against Shri K. K. Pande is that he tried to assault Shri Kapur, the manager of the colliery on 14th July 1949 at about 6 P.M. when Shri Kapur was returning home in his car. Shri Pande denies having tried to assault Shri Kapur. Shri Kapur has been examined before the Tribunal and he has described the whole incident and stated that Shri Pande assaulted him with a stick when he was going in his car. The stick hit the hood of the car and damaged it. He immediately went to the police station and lodged a complaint. He also made a report about the incident to the Deputy Superintendent of Collieries and thereupon a charge-sheet was served on Shri Pande. The charge-sheet has also been produced before us and it shows that it was issued on the very day of the incident. On the other hand, Shri Pande denies having assaulted Shri Kapur. It may be noted that not a single question was put to him either in examination in chief or in his cross-examination about the alleged assault. It was only in questions put to him by the Court that he said that he had not assaulted Shri Kapur as alleged.

7. The principles to be followed in such cases are discussed by the Labour Appellate Tribunal in the case of Buckingham & Carnatic Mills Ltd. reported at 1951, Vol. II, L.L. J, in para 11 at page 318. It has been observed:

"The power of the management to direct its internal administration, which includes the enforcement of discipline of the personnel cannot be denied; but with the emergence of modern concepts of social justice, that an employee should be protected against vindictive or capricious action on the part of the management which may affect the security of his service, this power has to be subjected to certain restrictions but at the same time undue interference by a tribunal with administration and management should not be encouraged. It would thus be open to the Tribunal to examine the findings of the management on the charge of misconduct to assure itself that there is evidence to support the finding and that the decision of the management is a POSSIBLE view on the evidence before it. In such a case the Tribunal should refrain from substituting its own judgment for the judgment of the management, as in such matters the tribunal does not act like a court of appeal but rather as a supervisory body exercising what would ordinarily be regarded as powers of revision for correction of basic errors, which go to the root of the matter and of perverse findings."

8. The question therefore that I have to decide is not whether the charge has been proved or not, but whether on the evidence before it, it was possible for the management to come to the conclusion that the charge was proved. In this connection, the management have produced the charge-sheet and the reply, and also various statements recorded by them in the course of the inquiry. The statements include the statements of Shri Kapur and Messrs. T. P. Singh, and J. N. Majumdar, both of whom were said to be in the car of Shri Kapur at the time of the assault. Both of them supported Shri Kapur's statement about his being assaulted by Shri Pande. Shri Pande gave a statement denying that he had assaulted Shri Kapur. This would mean that the management had before it the evidence not only of Shri Kapur but also of Messrs. T. P. Singh and J. N. Majumdar who said that Shri Pande assaulted Shri Kapur. No doubt Shri Pande denied it, but it could not be said that there was no evidence before the management from which it was possible for them to hold that the charge was proved. It was a question of believing or disbelieving Messrs. Kapur, T. P. Singh and J. N. Majumdar. If the management believed them and held the charge proved, that finding cannot be upset by the Tribunal as that would mean substituting Tribunal's judgment for the judgment of the management.

9. It was argued on behalf of the workmen that Shri Pande was prosecuted for the alleged assault and was acquitted, and that would mean that the charge against him was not true. It is no doubt true that Shri Pande was acquitted by the Magistrate as can be seen from the copy of the judgment produced as annexure B to the written statement of the workmen; but that would not necessarily mean that Shri Pande's dismissal is improper and illegal. From the judgment, it does not appear that the Magistrate disbelieved the evidence of Messrs. Kapur, T. P. Singh, and J. N. Majumdar. He said that there should have been independent corroboration and as no such independent corroboration was forthcoming, he held the prosecution case not proved beyond reasonable doubt. The standard of proof in a criminal case has got to be very high and before a person could be convicted, the charge against him has got to be proved beyond reasonable doubt. Whenever there is scope for reasonable doubt, the benefit thereof goes to the accused and he has got to be acquitted. That would not however preclude the management from holding in a departmental enquiry that the charge was proved. I would go a step further and say that even if the magistrate had disbelieved the evidence of Shri Kapur or of Shri Majumdar or of Shri T. P. Singh, even then the management could have held the charges proved by believing the same evidence. After all it is a case of appreciation of evidence and the principle laid down in the Buckingham and Carnatic Mills Ltd. case is that, if there is evidence from which it was possible for the management to come to a conclusion that the charge was proved, the Tribunal should not interfere. In this case, as I said above, the Magistrate acquitted Shri Pande on the ground that the case was not proved beyond reasonable doubt and not on the ground that the charge was false. The management had before it the evidence of the manager and two other persons who said that Shri Pande had assaulted Shri Kapur and it was therefore possible for the management to hold the charges proved.

10. I may then mention that the evidence of Shri Kapur is corroborated by his conduct. Immediately after the assault, he went to the police station and lodged a complaint. He also informed the Deputy Superintendent of Collieries about the incident and a charge-sheet was drafted immediately on the very day. Shri Kapur as the manager of the colliery was a responsible officer. Messrs. T. P. Singh and J. N. Majumdar were also responsible officers. I do not think that they would stoop so low as to concoct a false case against Mr. Pande. It could not be denied that some incident must have taken place and Shri Kapur must have been assaulted. His car was damaged and he showed the damage to the police officer when he filed a complaint immediately after the incident. That would mean that some person or persons did assault Shri Kapur. The assault took place at about 6 p.m. before it was dark and Messrs. Kapur, T. P. Singh and Majumdar must have recognised the assailant or assailants. There is no reason why they should let go the real assailant, and falsely involve Shri Pande.

11. It was argued that this is a case of victimisation because Shri Pande was an active union leader. It does appear Shri Pande was an active union worker. He was the Vice-President of the Tata Collieries Labour Association and as admitted by Shri Kapur he used occasionally to go to him with some workmen to ventilate their grievances. It also appears that Shri Pande was transferred on 21st May 1949 from this Colliery to Silfere Sand loading station but he was re-transferred within three or four days. It appears from the Regional Labour Commissioner's file that some representation was made by the Union about this. It was argued that the transfer of Shri Pande showed that Shri Kapur wanted to remove him from the colliery and hence he put up this false charge against him. I am unable

to agree with this contention. The management alleged that the transfer of Shri Pande was in the normal course of things. As soon as representations were made in this connection, they immediately re-transferred him. There is no reason to disbelieve this statement. The transfer of an employee is a normal course. An employer has ordinarily every right to transfer an employee if he thinks it necessary to do so in the interest of his business. Shri Pande had been transferred in the ordinary course; but when representations were made in this connection, he was immediately re-transferred to his original place within three or four days. This shows the *bona fides* of the management. Further it is too much to believe that responsible officers like the Manager and Assistant Managers would make false and serious allegations against a workman.

12. I may also mention that it is quite possible that Shri Pande may have assaulted the manager. According to the case of Shri Pande, Shri Kapur used to give him threats and used to behave rudely towards him. I may mention at this stage that these allegations of Manager's rude behaviour etc. are made out by Shri Pande for the first time in his deposition before this Tribunal. He did not mention these facts in the reply to the charge-sheet nor are they mentioned in the written statement of the workmen. It may be noted that the written statement did mention that Shri Pande had incurred the displeasure of the management for taking active part in the trade Union activities and also referred to the incident of his transfer and re-transfer. If threats and rude behaviour were a fact, I am sure that the same would have been mentioned in the written statement. Shri Pande's evidence however shows that he was harbouring a personal grudge against Shri Kapur. He believed or thought that Shri Kapur was threatening him and was behaving rudely towards him and this may have probably led him to assault Shri Kapur.

13. I may again repeat that the Tribunal is not sitting in appeal against the findings of the management. The Tribunal has to see whether the action of the management was *bona fide* and whether there was evidence before it from which it was possible for it to hold the charge proved. I am satisfied that the action of the management was *bona fide* and not as a result of victimisation or unfair labour practice and I am also satisfied that there was evidence before the management from which it was possible for it to hold the charges proved. As I said above, there was the evidence of responsible officers coupled with the fact that Shri Kapur immediately gave information about the assault to the police and the Deputy Superintendent of Collieries and there was also the fact that his car was damaged. In the circumstances, it could not be said that the finding of the management was perverse or that the management could not have held that the charge was proved. I cannot substitute my judgment for the judgment of the management, though I may say that from the circumstances I feel that the charge was correct and that Shri Pande must have assaulted Shri Kapur as alleged.

14. Regarding punishment, the management are the best judges as to what punishment should be given in a particular case. In the present case, it appears that Shri Pande was twice charged before this incident. It appears that Shri Pande was first charge-sheeted in 1947 for absence from duty. This charge was held proved and he was warned. In 1948 he was charged for insubordination, indiscipline etc. These charges were also proved and he was suspended for three days. When cross-examined, Shri Pande admitted that he was charge-sheeted in March 1946 and suspended for three days though he was not guilty, but he said that he did not remember as to for what offence or behaviour he was charge-sheeted. He further said that he did not remember whether he was given any charge sheet in 1947 nor did he remember that he was warned at that time. The management thereupon produced the two charge sheets served upon him in 1947 and 1948 respectively and on these being shown to him, he admitted that these charge-sheets were served on him and that the replies thereto were signed by him. He further admitted that in 1947 he was charge-sheeted for negligence of duty and was warned, and that the charges against him in 1948 were for indiscipline, insubordination etc. It is interesting to note that when he was served with a charge sheet of insubordination, indiscipline etc. in 1946, the reply he gave to it was that he did not know English and he could not therefore reply to it. The previous charge-sheet of 1947 was given in English and Shri Pande had replied to it in English in his own handwriting. This would mean he deliberately refrained from giving a reply to the charge sheet of 1948. In 1948 a charge of insubordination and indiscipline was held proved against him, and it would not be surprising that in 1949 he tried to assault the manager of the colliery. Even apart from the previous charges, the charge of assaulting a responsible officer like the manager is a very serious charge and if a workman is held guilty of that charge, the punishment of dismissal cannot said to be in any way excessive, more so, when the workman is a leader of the

workmen and his behaviour would be a guide to other workmen. If the cases of this type were dealt with leniently, it might lead to other workmen doing similar things. In my view, therefore, the punishment of dismissal in a case of this type cannot be said to be in any way severe. That being so, I hold that Shri Rande is not entitled to reinstatement.

15. *Messrs. A. K. Banerjee and Raghunath Shaw.*—Shri Banerjee was working as a ration issue clerk in shop No. 4 of 6 and 7 pits collieries. Shri Raghunath Shaw was serving as a rice cooly in that shop at that time. On 27th June 1949 Raghunath Shaw was found taking 10 seers of rice, three seers of wheat and three seers of dal. One Radha Ram, another rice cooly, saw this and took Raghunath Shaw to the Rice Keeper and an enquiry was made and A. K. Banerjee and Raghunath Shaw were served with charge sheets to the effect that they were in the process of stealing away 16 seers of cereals belonging to the company. Their case was that one Shri A. K. Mukherji had gone to the shop with his ration card and he gave the cards of himself and three other persons namely Profulla, Amar and S. K. Bhattacharji and requested Shri Banerjee to send the rations of these four persons with the rice cooly after his duty hours were over. Shri Banerjee agreed to do and instructed the rice cooly Raghunath to do so. Accordingly after the duty hours were over, Raghunath was taking 16 seers of grains under the above 4 ration cards, and it was these grains which were found with him when he was challenged by Radha Ram and taken to the Rice Keeper. The management held the charges proved and orders were passed to discharge both A. K. Banerjee and Raghunath Shaw. The workmen urge that the dismissal of these two workmen was illegal and improper and they should be reinstated.

16. It is an admitted fact that Raghunath was found taking 16 seers of grains on 27th June 1949. The case of Raghunath and A. K. Banerjee is that these grains were issued against the 4 ration cards of 4 persons named A. K. Mukherji, Profulla, Amar and S. K. Bhattacharji. Shri Banerjee in his reply to the charge sheet mentioned that Shri Mukherji had given him these 4 ration cards and requested him to send rations with a rice cooly after the duty hours were over and accordingly Raghunath was taking these grains when he was caught. He has further mentioned that Raghunath gave the above explanation to the Rice Keeper and even produced the 4 ration cards and 4 cash memos of these four persons. In his reply to the charge-sheet, Raghunath also said the same thing. The fact that these four ration cards and 4 cash memos were produced by Raghunath at the time when he was questioned about the grains is not denied. As a matter of fact, from the evidence of Shri Curatji, Labour Officer of the colliery and the evidence of Shri S. C. Ghosh, Superintendent of Collieries, it appears that the management were satisfied that the grains found in possession of Raghunath were the grains issued against the above 4 ration cards. They however say that the grains which should have been issued under these four ration cards should have been 11 seers of rice,  $2\frac{1}{2}$  seers of dal and  $2\frac{1}{2}$  seers of wheat. Raghunath was actually found in possession of 10 seers of rice, 3 seers of dal and 3 seers of wheat. They therefore urge that one seer of rice was issued less and in its place  $\frac{1}{2}$  seer of extra dal and  $\frac{1}{2}$  seer of extra wheat were issued and this amounted to an irregularity and hence they deserved dismissal and their dismissal was proper.

17. At the outset, I may mention that the charges against A. K. Banerjee and Raghunath, as stated in the charge sheets served on them, were that they were in the process of stealing away 16 seers of grains belonging to the company. It is admitted both by Labour Officer Shri Cursetji and the Superintendent of Collieries Shri Ghosh, that these charges were not correct. Shri Cursetji agreed that neither Banerjee nor Raghunath was in the process of stealing away any grains belonging to the company. Shri Ghosh Superintendent of Collieries also admitted, as I said above, that 16 seers of grains were issued against 4 ration cards but he urged that there was an irregular supply of one seer less of rice as against an additional  $\frac{1}{2}$  seer of dal  $\frac{1}{2}$  seer of wheat. Assuming this to be so, it is not for this offence of irregular supply that Banerjee and Raghunath were charged. The charge against them was stealing or trying to steal 16 seers of grains belonging to the company. Admittedly, this charge is not correct. They had not stolen or tried to steal any grains nor did the grains found in the possession of Raghunath belonging to the company, but these grains belonged to the ration card holders namely Messrs. A. K. Mukherji and others. Thus on the admitted facts, the orders of discharge were wrong because the charges framed against them were admittedly not true. If there was another offence which these persons had committed, they should have been given a separate charge-sheet for that offence, so that they could have given an explanation about it. Discharging them for an

offence with which they were not charged, would amount to their being discharged without being given an opportunity of meeting that charge. In the present case, for instance, it is now said that they had issued one seer of rice less and given  $\frac{1}{2}$  seer of wheat and  $\frac{1}{2}$  seer of dal more. It is an admitted fact that immediately after Raghunath was found with the above grains, the rice keeper checked the stocks of the godown and found that all stocks were in order. In other words, no quantity of any grain was found less or more. Prima facie, this would mean that there had been no irregular supply of grains. If one seer of rice was issued less, we should have expected that the stock of rice should have been one seer more. Similarly if  $\frac{1}{2}$  seer of extra dal and  $\frac{1}{2}$  seer of extra wheat were issued, the stocks of dal and wheat should have been found less by  $\frac{1}{2}$  seer each. The fact therefore that the stocks of all the grains were found to be in order would prima facie mean that there was no irregular supply of any grains. I put it to Shri Ghosh and he admitted that it was possible that some other person may have been persuaded to take one extra seer of rice in lieu of  $\frac{1}{2}$  seer of dal and  $\frac{1}{2}$  seer of wheat and that may be a possible reason why Raghunath was found in possession of 10 seers rice, 3 seers dal, and 3 seers wheat. It is true that Shri Banerjee has said that Raghunath was found in possession of 11 seers of rice, 2 $\frac{1}{2}$  seers of dal and 2 $\frac{1}{2}$  seers of wheat and not in possession of 10, 3, 3 seers of rice, wheat and dal respectively. This may be due to Raghunath having made the change without the knowledge of Banerjee. In view of the fact, however, that there was no charge of having made irregular supplies, he had not to give any explanation about it and even if he has given an explanation which is not correct, his dismissal would not be proper because the charge that was served on him was for trying to steal 16 seers of grains belonging to the company and admittedly this charge was not proved. Shri Mukherji on behalf of the management stated that if the case was to be judged from the charge-sheets as they stood, dismissal of Banerjee and Raghunath could not be justified; but he urged that looking to the irregular supply and looking to the present statement of Banerjee, it should be held that the dismissal was proper. An employer can justify a dismissal only on the ground on which he charged the workman and not on a different ground from it. To allow him to do so would be to suffer a dismissal to prevail on a ground which the workman had no opportunity to meet before his dismissal. (See the observations of the Labour Appellate Tribunal at page 659, towards the end of para. 19 in the case of Punjab National Bank and their workmen reported at 1952, Vol. II, L.L.J. page 648). In the present case, therefore, the management cannot urge that the dismissal of A. K. Banerjee and Raghunath was proper as they were guilty of irregular issue of rations, because they were not charged with this offence and were not given opportunity of meeting or explaining the charge. They were charged with stealing grains belonging to the company and this charge was not true and it was not held to be not true. In the circumstances the discharge of Banerjee and Raghunath is not proper.

18. When a workman is held to have been wrongfully dismissed, reinstatement is the proper remedy and there is no reason why an order of reinstatement should not be passed in the present case.

19. *Md. Anis*.—The case against this workman is that on 29th June 1949 he assaulted one Jahgir Ahammad while he (Jahgir Ahammad) was on duty. A charge-sheet was served on him for this on 30th June 1949. To this, he gave a reply that both himself and Jahgir Ahammad had referred the case to a Panchayat and thereafter their case was compromised, on his being given proper punishment for his fault. He produced a writing signed by the members of the Panchayat and also by himself and Jahgir Ahammad. The management held an enquiry and held the offence proved and ordered his discharge. The workmen urge that his discharge was illegal and that it was a case of unfair labour practice.

20. We have the evidence of Superintendent of Collieries Shri Ghosh to the effect that after the charge-sheet was served on Md. Anis, an enquiry was held and all the papers were put before him and he was satisfied from them that the charge was proved and an order of dismissal was passed by him. He could not remember whose statements had been recorded and what was the purport of these statements. This is natural because the enquiry was held almost 4 years ago. The management have however produced the statement of one Shri Mitter which shows that he stated that he had seen Md. Anis, assaulting Jahgir Ahammad. It was urged that this was not enough for holding the charge proved. As I mentioned above, this Tribunal is not sitting in appeal against the finding of the management. It has only to see whether there was evidence before the management from which it was possible for it to hold the charge proved. In this case, one statement of an eye witness who has mentioned that he saw the assault, has been produced before me. But even if no such statement was produced, we have the

evidence of the Superintendent of Collieries that he was satisfied from the papers put before him that the offence was proved. In this connection, it is significant to note that in the reply to the charge-sheet, Md. Anis did not state that the allegation was false or that he had not assaulted Jahgir Ahammad. On the contrary, he stated that the Panchayats had inflicted proper punishment on him for his fault. He thus indirectly admitted the assault. I may further mention that in the written statement before this Tribunal also, the workmen have not denied that Md. Anis assaulted Jahgir Ahammad. All that they have urged is that because the matter was compromised between Jahgir Ahammad and Md. Anis, the latter should not have been dismissed. It was further urged that the management were giving punishment according to the particular workman being a member of a particular union. The amount of punishment would be a matter different from the question whether the charge was proved. There is no reason why a responsible officer like the Superintendent of Collieries should have held that the charge was proved unless there was evidence before him. I can understand the allegations of the workman about there being unfair labour practice with regard to the quantum or nature of punishment awarded to a particular workman but I cannot understand why the management should hold a charge proved when there was no evidence before it. Admittedly Md. Anis was not an active Union worker nor was there any reason why the management should want to dismiss him. I am satisfied from the evidence of Shri Ghosh that there was evidence from which he was satisfied that the charge against Md. Anis that he assaulted Jahgir Ahammad was proved. As I said above, this allegation was not denied by him in his reply to the charge-sheet, nor has it been denied in the written statement before this Tribunal nor has Md. Anis gone into the witness box and denied that he assaulted Jahgir Ahammad. In all these circumstances, I am satisfied that the management was right in holding that the charge against Md. Anis was proved.

21. It was then urged, as I said above, that the management were guilty of unfair labour practice because the amount of punishment was awarded according to the Union to which the particular workman belonged. There is nothing to justify this allegation. Shri Ghosh has stated that he was guided only by papers before him and it was not true that he was making discrimination in awarding punishment to different workmen according to their affiliation to a particular union. He further said that he did not know most of the workmen personally and did not also know to which Union they belonged, and that he was guided entirely by records of the particular workman and the facts of the particular case and passed orders accordingly. The papers in the Regional Labour Commissioner's file show that at the time the present assault took place, assaults were frequent and the management had therefore made it a point to dismiss a workman if he was found guilty of an assault. I cannot say that this principle was wrong. Under the circumstances, I think that the dismissal of Md. Anis was proper.

22. I was referred to the case of one Guru Bachan Singh who was charge-sheeted by the management in 1951 for abusing and assaulting another cooly and he gave a reply saying that the matter was settled. It was urged that whereas in the case of Guru Bachan Singh, the management did not take any action, in the present case, they dismissed Md. Anis and this would go to show discrimination and unfair labour practice on the part of the management. The management have explained the reason for not taking action against Guru Bachan Singh. They have said that there was no evidence against him. It may also be noted that Guru Bachan Singh was said to have assaulted a workman because he thought that the workman was trying to steal something from the office. In the circumstances, it cannot be said that there was discrimination between different cases. On the whole, therefore, I am satisfied that the dismissal of Md. Anis was proper and he cannot be reinstated.

23. *Mani Shaw*.—The charge against this workman was that on 23rd July 1949 he assaulted a rice cooly named one Radha Ram. He was charged for this and his reply to the charge-sheet was that the quarrel had been amicably settled between them. A compromise signed by Radha Ram and Mani Shaw and Panchoo Shaw who was also charged with the same offence was produced by him. The management held an enquiry and held that the charge was proved and dismissed him. In this case also, the considerations similar to the considerations in the case of Md. Anis would arise. Here also we have the evidence of Shri Ghosh. After an enquiry was held, all papers were put up before him and he was satisfied therefrom that the charge was proved. The management have produced the statement of two witnesses named Dagai and Jayprakash. Both of them say that they saw Radha Ram being assaulted by Mani Shaw and Panchoo Shaw. There was thus evidence before the management from which it was possible for them to hold the

charge proved. In this connection, it is to be noted that Mani Shaw and Panchoo are brothers and Raghunath Shaw referred to above earlier is also their brother. This Raghunath, as stated above, was found taking 16 seers of grains on 27th June 1949 and was challenged by Radha Ram and taken to the rice keeper. It was this very Radha Ram who is said to have been assaulted by Mani Shaw and Panchoo Shaw on 23rd July 1949. Mani Shaw has not been examined before this Tribunal; but his brother Panchoo Shaw has come into the witness box and he has said that there was a private quarrel between Radha Ram on the one hand and himself and his brothers Mani Shaw and Raghunath Shaw on the other. Radha Ram was responsible for Raghunath being charge-sheeted and it would not be surprising to find that as a result, his brothers Mani Shaw and Panchoo Shaw assaulted him. When the charge-sheet was served on Mani Shaw he did not deny the assault but only said that there was an amicable settlement. In the written statement before this Tribunal also, there is no denial about this assault. Mani Shaw has not gone into the witness box to deny the alleged assault. No doubt his brother Panchoo Shaw has denied it but we have the fact that the management had before it the evidence of two independent witnesses to the effect that Mani Shaw and Panchoo Shaw had assaulted Radha Ram. Panchoo Shaw in his evidence has stated that Radha Ram had first persuaded two or three persons (presumably, the persons who gave the above statements) to give false evidence against them and thereafter he made a complaint against Mani Shaw and Panchoo Shaw. In any case, there was evidence from which the management could hold the charges proved. Even if I were sitting in appeal against the finding of the management, I would have agreed with that finding that the charge was proved. In my opinion therefore, Mani Shaw was rightly found guilty of having assaulted Radha Ram.

24. Regarding punishment, the same remarks as made above when considering the case of Md Anis would apply. For the same reasons as mentioned above, I would hold that the dismissal of Mani Shaw was proper.

#### AWARD

The result is that out of the six workmen whose cases were referred to this Tribunal, the case of Shambu Pande does not survive as he is dead. Out of others, Messrs. K. K. Pande, Md. Anis and Mani Shaw have been properly discharged and cannot be reinstated. The discharge of Messrs. A. K. Banerjee and Raghunath Shaw is improper. They are ordered to be reinstated and each of them should be paid full wages and other benefits that they would have got if they had not been dismissed, from the date of their dismissal to the date of reinstatement. This should be done within one month from the date this award becomes enforceable. I pass my award accordingly.

(Sd.) L. P. DAVE, *Chairman,*

Central Government's Industrial Tribunal,

Dhanbadi.

The 14th May 1953.

[No. LR.2(339).]

#### CORRIGENDUM

New Delhi, the 22nd May 1953

**S.R.O. 1007.**—In S.R.O. 738, dated the 26th March, 1953, published in the *Gazette of India Extraordinary*, dated the 20th April 1953, on page 1220 in paragraph 164(b), against item 9 of the categories of employees, in the last column, the figure '30' shall be substituted for the figure '3'.

[No. LR-I-100(57).]

P. S. EASWARAN, Under Secy.

New Delhi, the 25th May, 1953

**S.R.O. 1008.**—In exercise of the powers conferred by section 10 of the Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947), the Central Government hereby makes the following further amendment in the Coal Mines Labour Welfare Fund:

Rules, 1949, the same having been previously published as required by sub-section (1) of the said section, namely:—

After the proviso to rule 31A of the said Rules, the following further proviso shall be inserted, namely:

“Provided further that the functions of a medical graduate may be performed by a medical licentiate who has fifteen years experience as a medical officer in independent charge of a colliery dispensary.”

[No. M-1(11)51]

P. N. SHARMA, Under Secy.

## MINISTRY OF WORKS, HOUSING AND SUPPLY

### (Central Boilers Board)

New Delhi, the 16th May 1953

**S.R.O. 1009.**—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board propose to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923) is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 31st July 1953.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

#### *Draft Amendment*

In the said Regulations—

#### 1. In regulation 317—

(a) Regulation 317 shall be lettered as clause (a);

(b) in clause (a) as so lettered the words “and shall discharge at a point where there is no danger or injury to any person” shall be inserted at the end.

(c) after clause (a) as so lettered, the following clause shall be inserted, namely:—

“(b) Blow-off tanks where used shall be provided with a vent-pipe, free from valves and of sufficient size to prevent the accumulation of pressure in the tank and so located that all parts will be accessible for inspection.”

#### 2. After clause (c) of regulation 335, the following clause shall be inserted namely:—

“(d) The discharge end of feed pipe shall be so located that it is not close to any revetted joint of the furnace plates or of the shell”.

[No. BL-304(3)/52]

**S.R.O. 1010.**—The following draft of a further amendment in the Indian Boiler Regulations, 1950, which the Central Boilers Board propose to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923) is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 31st July, 1953.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

*Draft Amendment*

In clause (d) of regulation 316 of the said Regulations, after the words "steam main", the following words shall be inserted, namely:—

"where the combined stop and isolating valves are not fitted".

[No. BL-303(21)/52.]

**S.R.O. 1011.**—The following draft of a further amendment in the Indian Boiler Regulations, 1950, which the Central Boilers Board propose to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923) is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 31st July 1953.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

*Draft Amendment*

In regulation 392 of the said Regulations—

- (a) in clause (a), the words "minor repairs as determined at the discretion of the Chief Inspector may be entrusted to any Repairer" shall be added at the end;
- (b) the heading "Minor Repairs" shall be omitted;
- (c) clause (d) shall be omitted;
- (d) clauses (e) to (p) shall be re-lettered as clauses (d) to (o), respectively;
- (e) in clause (1) as so re-lettered, the sub-clause headed "Butt welding of smoke tubes" shall be omitted;
- (f) after clause (o) as so re-lettered the following clause shall be inserted, namely:—

"(p) *Butt welding of smoke tubes.*—Smoke tubes may be butt welded either by fusion welding, flash welding or oxy-acetylene welding, and these should be tested hydraulically at the discretion of the Chief Inspector."

[No. BL-304(17)/52]

J. K. ROY,  
Secy., Central Boilers Board.

*New Delhi, the 20th May 1953*

**S.R.O. 1012.**—The following draft of a further amendment in the Cinematograph Film Rules, 1948, which it is proposed to make in exercise of the powers conferred by section 4 and sub-section (1) of section 29 of the Petroleum Act, 1934 (XXX of 1934), as applied to the storage and transport of cinematograph films having nitro-cellulose base by the notifications of the Government of India in the late Department of Labour No. Ex. 108, dated the 14th January, 1946, in the late Ministry of Works, Mines and Power No. M.II.104(3), dated the 24th January, 1951 and in the late Ministry of Works, Production and Supply No. M.128 (9) (vi), dated the 18th May, 1951, and read with sections 4 and 5 of the Inflammable Substances Act, 1952 (XX of 1952) is published as required by sub-section (2) of section 29 of the said Act for information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 25th June 1953.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government:—

*Draft Amendment*

In the clause (ii) of the second proviso to rule 18 of the said Rules, after the words "Railway Administration" the words "or the Postal Department" shall be inserted.

[No. M-108(2)/S&P-II/53.]

B. S. KALKAT, Under Secy.

**MINISTRY OF FINANCE****(Department of Economic Affairs)***New Delhi, the 20th May 1953*

**S.R.O. 1013.**—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (X of 1949), the Central Government on the recommendation of the Reserve Bank of India hereby declares in continuation of the Notification of the Government of India in the Ministry of Finance No. F.4(121)-F.I/51, dated the 10th May 1952, that the provisions of section 24 of the said Act shall not apply to any banking company for a further period of one year from the 9th June 1953, in so far as they—

- (a) require the inclusion of borrowings by the banking company from the Imperial Bank of India in computing the time and demand liabilities in India of the banking company; and
- (b) preclude the maintenance by the banking company of the amount specified in that section in the form of approved securities which are lodged with another institution for an advance or other credit arrangement, such securities being valued at a price not exceeding the current market price less the extent to which they have been drawn against or credit arrangements in regard to them have been availed of.

[No. F.4(121)-F.I/51.]

*New Delhi, the 21st May 1953*

**S.R.O. 1014.**—In exercise of the powers conferred by section 20 of the Indian Coinage Act, 1906 (III of 1906), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Finance Department No. D.1506-F, dated the 12th February, 1942, namely:—

In item 2, in Part 1 of the Schedule to the said notification, after the words 'a Treasury Pay Office' the words 'and a Pay Office' shall be inserted.

[No. F.1(6)-F.I/53.]

*New Delhi, the 22nd May 1953*

**S.R.O. 1015.**—It is notified for general information that in pursuance of sub-section (1) of section 34 of the Industrial Finance Corporation Act, 1948 (XV of 1948), Messrs. S. B. Billimoria & Co., Chartered Accountants, 113, Mahatma Gandhi Road, Fort, Bombay, have been elected by the parties mentioned in sub-section (3) of section 4 of the said Act, as one of the two Auditors of the Corporation for the year ending with the 30th June, 1953.

[No. F.2(59)-F.III/52.]

*New Delhi, the 25th May, 1953*

**S.R.O. 1016.**—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (X of 1949), the Central Government on the recommendation of the Reserve Bank of India hereby declares that the provisions of section 12(i) of the said Act shall not apply until the 31st December, 1953, to the Bank of Kerala Ltd., Trivandrum.

[No. F. 4(101)-F.I/53.]

N. C. SEN GUPTA, Dy. Secy.

*New Delhi, the 23rd May 1953*

**S.R.O. 1017.**—In exercise of the powers conferred by section 4 of the Rehabilitation Finance Administration Act, 1948 (XII of 1948), and in partial modification of the notification of the Government of India in the Ministry of Finance, No. F. 10(25)-F.I/52, dated the 11th July, 1952, the Central Government hereby appoints

the Chief Administrator, Relief and Rehabilitation, Government of Punjab, Simla, as a member of the Rehabilitation Finance Administration vice the Financial Commissioner, Relief and Rehabilitation, Government of Punjab, Simla.

[No. F. 10(25)-F. I/52]

K. P. BISWAS, Asst. Secy.

## MINISTRY OF FINANCE (REVENUE DIVISION)

### CUSTOMS

*New Delhi, the 30th May 1953*

**S.R.O. 1018.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that the following further amendment shall be made in the Notification of the Government of India in the Ministry of Finance (Revenue Division) No. 45-Customs, dated the 23rd October 1948, namely:—

In the Schedule to the said notification, in the entry against Serial No. 1 under the heading 'Nature of article' for the words 'except belting under item 72' the words 'except belting and power and distribution transformers up to 2500 KVA and 37.5 KV on the H.T. side (primary voltage being over 250) excluding furnace, rectifier and flame-proof transformers under item 72' shall be substituted.

[No. 37.]

*New Delhi, the 30th May 1953*

**S.R.O. 1019.**—In exercise of the powers conferred by section 23 of the Sea Customs Act 1878 (VIII of 1878), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Finance Department (Central Revenues) No. 1-Customs, dated the 9th March 1946, namely:—

In the schedule to the said notification, against serial No. 14, in column 3, for the words and figures "15 per cent *ad valorem*" the words and figures "30 per cent *ad valorem*" shall be substituted.

[No. 38.]

A. K. MUKARJI, Dy. Secy.

## CENTRAL BOARD OF REVENUE

### INCOME-TAX

*New Delhi, the 30th May 1953*

**S.R.O. 1020.**—In exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue hereby directs that with effect from the 1st day of June 1953, the following further amendments shall be made in the Indian Income-tax Rules, 1922 the same having been published as required by sub-section (4) of the section, namely:—

For sub-rule (1) of rule 19 of the said Rules the following sub-rule shall be substituted namely:—

The return of total income and total world income required under sub-section (1) or sub-section (2) of Section 22 shall be—

- (i) in the case of persons who derive income from any sources, including business, profession or vocation in Form A annexed to this Rule; and
- (ii) in the case of persons who derive income from sources other than business, profession or vocation (not being a share as a partner in a firm or as a member of an association of persons) in Form B annexed to this Rule.

and shall in either case be verified in the manner indicated in the appropriate form:  
FORM A

Form of Return of total income and total world income under sub-section (1) or sub-section (2) of section 22 of the Indian Income-tax Act, 1922, for persons who derive income from any sources including BUSINESS, PROFESSION or VOCATION.

Income-tax year 19 - 19.

Name.....

Status.....

Address.....

### PART I

Statement of total income and total world income during the previous year ended.....

Source of income	Amount of income Profits and Gains	Tax already charged or deducted at source	Remarks : <i>Section A</i> : If income arose in a Part B State or a merged territory, mention that State or territory, and if it was received in or remitted to another State that other State. <i>Section B</i> : State if the income arose in Jammu and Kashmir or in an erstwhile Indian State or in a foreign country, mentioning the name of that foreign country.
1	2	3	4
<p><i>Section A.</i>—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received IN THE TAXABLE TERRITORIES in the previous year.</p> <p>1. SALARIES. (The value of rent-free quarters and contributions by your employer to a recognized Provident Fund with interest on your and your employer's contribution and on accumulations thereof should be shown separately); Please attach a detailed statement of monthly salary and tax deducted therefrom.</p>			
<p>2. INTEREST ON SECURITIES. —Interest from which tax has been deducted. Interest which is tax free.</p>			
<p>3. PROPERTY.—Total amount as detailed in part VI of the Return.</p>			
<p>4. BUSINESS, PROFESSION OR VOCATION.—(a) Profits and gains as detailed in Part IV of this Return. (b) Share of profits in a Regd. Firm. (c) Share of profits in an unregistered Firm or Association of persons.</p>			

I	2	3	4
<p>5. OTHER SOURCES.—Dividends from companies (gross amount) interest on Mortgages, Loans, fixed Deposits, Current a/cs. etc. Ground Rents. Sources other than those mentioned above (give details).</p>			
<p>6. CAPITAL GAINS.—This item need be filled in only if the Return is for a previous year which includes wholly or partly any period falling between the first day of April 1946 and the 31st day of March 1948 (Both days inclusive).</p>			
TOTAL OF SECTION A .			
<p><i>Section B.</i>—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN the previous year.</p> <p>(a) NON-RESIDENTS should show full income (except foreign capital gains) in the section as forming part of their TOTAL WORLD INCOME.</p> <p>(b) Persons ORDINARILY RESIDENT in the taxable territories should show their income after deducting up to a maximum of Rs. 4,500 out of income not remitted to the taxable territories (if the amount deducted is less than Rs. 4,500 it should be specified).</p> <p>(c) Persons resident but not ordinarily resident should show only so much of the income—</p> <p>(i) as arises from a business controlled in India or a profession or vocation set up in India subject to the statutory deduction of upto Rs. 4,500 as above, or</p> <p>(ii) as is actually received in or remitted to the taxable territories out of any other income.</p> <p>(Please state for each item the heading of the income as in Section A).</p> <p>(1) .....</p> <p>(2) .....</p> <p>(3) .....</p>			
TOTAL OF SECTION B .			
<p><i>Section C.</i>—REMITTANCES TO THE TAXABLE TERRITORIES. Out of income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March 1946 and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax, please state this specifically).</p>			

1	2	3	4
<p>NOT APPLICABLE IN THE CASE OF NON-RESIDENTS :</p> <p>(a) Out of income which accrued or arose in the State of Jammu and Kashmir and—</p> <p>(i) was not taxed,</p> <p>(ii) was included in the total income but not actually charged to tax,</p> <p>(iii) was included in the total income and also charged to tax in the appropriate year.</p> <p>[Item (iii) is to be mentioned only but not to be added in the total income].</p> <p>(b) Out of income which accrued or arose in a Part B State or a merged territory or an erstwhile Indian State, and</p> <p>(i) was not taxed,</p> <p>(ii) was included in the total income but not actually charged to tax,</p> <p>(iii) was included in the total income and also charged to tax but at a lower rate.</p> <p>(iv) was included in the total income and also charged to tax at full rate in the appropriate year.</p> <p>[Items (iii) and (iv) are to be mentioned only but not to be added in the total Income].</p> <p>(c) Out of income which accrued or arose in a foreign country and</p> <p>(i) was not charged to tax on account of the deduction of upto Rs. 4,500 or otherwise.</p> <p>(ii) was charged to tax.</p> <p>[Item (ii) is to be mentioned only but is not to be added in the total income].</p>			
TOTAL OF SECTION C . . .			
TOTAL OF SECTIONS A, B & C			

Sources of Income	Particulars of items	Amount Rs.
SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B AND C, BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—  that the receipt is of a casual nature not arising from any business, profession, vocation, or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or  that it is not accounted for in the books of accounts due to non-adjustment of accounts ; or for any other reason.	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
TOTAL OF SECTION D		

## PART II

## Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable

	Rs.
1. Earned income allowance under Section 15-A	
2. Sums deducted from salary payable by the Government and to which the proviso to sub-section (1) of section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity ; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male members or his wife. (The original receipt or Certificate from the insurance company must be attached.)	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b), a recognised provident fund or (c) an approved superannuation fund, and (d) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax free securities	
7. Income accruing or arising in the State of Jammu and Kashmir which is exempt unless brought into the territory of India other than the said State.	
8. Income from New Industrial undertakings exempt under section 15-C of the Indian Income-tax Act.	

9. Donations to charitable Institutions and Funds . . . . .	
10. Other items, if any . . . . .	
TOTAL . . . . .	

### PART III

#### Particulars required under Sub-section (5) of Section 22 of the Income-tax Act, 1922

(a) *To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's return.*

Name in which the business, profession or vocation carried on, or, in the case of a firm the firm's name.

Principal place of the business, profession or vocation

Location and style of each branch

1

2

3

(b) *To be completed in the case of firms only*

Name of each partner	Address	Extent of shares including interest on capital salary, commission or other remuneration, if any (Give details)

(c) *To be completed in cases where the assessee is a partner in a firm or firms*

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital salary, commission or other remuneration, if any (Give details)

### PART IV

#### Particulars of income from Business, Profession or Vocation

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partner's individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Manufacturing Accounts or Trading Accounts, the Profit and Loss Accounts and Balance Sheet or trial balances must be attached to this Return. If the accounts are kept on any other system the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account and balance sheet in the mercantile accountancy system

must be attached to this Return. In the case of a company a copy of the auditors' report and certificate must also be attached. In the case of assesses other than company if the Accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of accounts maintained for the business should accompany the return.

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19	Rs.	Rs.
<i>Add—</i> (Deduct if the above figure is a loss) Any profits or gains not included in arriving at the above figure of profit.		
Reserve for Bad Debts		
Sums carried to reserve for provident or other funds		
Interest credited to reserves or other funds		
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital		
Income-tax or Super-tax		
Drawings of proprietor or partners		
Salaries and commission paid or credited to the proprietor or partners.		
Interest allowed to proprietor or partners on capital or loan accounts		
Rental value of the property owned and occupied		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business.		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above.		
Depreciation of any of the assets of the business		
Private or personal expenses		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation. (Give details).		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922 (Give details).		
<i>Deduct—</i> Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (Give details).		
Interest on security tax free		
Depreciation allowable as shown in Part V of this Return		
<i>Scientific Research Expenditure</i> (if not charged in arriving at the above figure of profit.) (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business. (Give details.)		
(ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research. (Give details.)		

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT) CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19 .	Rs.	Rs.
(iii) Any expenditure of a capital nature on scientific research related to the business admissible under Section 10 (2) (xiv) of the Act. (Give details.)		
Any other allowable expense which has not been charged in arriving at the above figure of profit. (Give details.)		
<i>Net Profit</i> (or loss) carried to Part I of the Return . . . .		

*N.B.* The above particulars should be given for each separate and distinct business, profession or vocation.

## PART V—DEPRECIATION

Statement of particulars prescribed under proviso (a) of Section 10(2) (vi) of the Income-tax Act, 1922 and of the Amount of depreciation allowable

Description of buildings, machinery, plant or furniture	*Written down value as at the beginning of the accounting period	†Capital expenditure during the year for additions, alterations, improvements and extensions	Date from which the additions, etc. referred to in col. (3) are used for the purposes of the business, profession or vocation	If a plant or machinery has been sold or discarded during the year show in this column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value	Amount on which depreciation is now allowable	Prescribed date per cent	No. of days	Depreciation Claimed				
								Initial (Rs.)	Normal (Rs.)	Additional under clause (via) of sub-section 2 of section 10 (Rs.)	Extra shift allowance (Rs.)	Total (Rs.)
1	2	3	4	5	6		8	9				

\*NOTES—(1) In the case of Ocean-going ships, particular of "original cost" instead of those of the "written down value" should be furnished.

(2) For the assessment year 1939-40, the figures to be furnished are those of "Original cost" instead of those of "written down value."

† (3) Capital expenditure on new machinery on plant or new buildings erected should be shown separately and in the remarks column against each such entry it should be indicated that initial depreciation is claimed.



**PART VII—PARTICULARS OF INCOME FROM CAPITAL GAINS**

- *Note.*—Separate statements should be attached showing in detail—

(1) All capital assets owned by the assessee (including capital assets transferred to the wife or minor child) as at the beginning of the previous year in three parts—

- (a) Capital assets included in the Balance Sheet as at the close of the immediately preceding previous year. This statement should also show as regards depreciable assets the value against each item as included in the Balance Sheet and as regards non-depreciable assets the cost thereof.
- (b) Capital assets consisting of house property included in Part VI of the Return with cost thereof against each item.
- (c) Capital assets not included in statements under (a) and (b) with cost thereof against each item.

(2) All capital assets acquired during the previous year with cost of acquisition against each item. This statement should also include capital assets used for the purpose of the business which are included in Part V of the return and on which depreciation is claimed.

(3) All capital assets sold during the year with sale price against each item. The total of the sale price should be taken to the appropriate column of the tabular statement under this part.

	Immovable property	Machinery and plant	Others	Total
	Rs.	Rs.	Rs.	Rs.
Full value of the consideration for which the sale, exchange or transfer of capital assets is made.				
<i>Deductions.</i>				
1. Actual cost of the capital assets sold (give details separately).				
2. Expenditure of a capital nature incurred and borne by the assessee in making any additions or alterations (give details separately).				
3. Expenditure incurred solely in connection with the sale, exchange or transfer.				
<i>Less.</i> Any option or other money received and retained by the assessee on any previous occasions.				
Total of cost and other deductions admissible.				
Amount of capital gains				
<i>Deduct.</i> Loss sustained in the previous year				
Cost of any new capital assets purchased for the same purpose as the asset sold, exchanged or transferred was being put to (To be filled in only when an election is made in the circumstances set out in Section 12B (4) of the Income tax Act, 1922.)				
Net amount of capital gains carried to Part I of the Return.				

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V, VI and VII of this Return is correct and complete that the amount of total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that no other income accrued or arose or was received by \*me  
the firm  
the family during the  
the association  
the company  
the local authority.

said year and that \*I  
the firm  
the family  
the association had during the said year no other sources  
the company of income.  
the local authority

I further declare that \*I  
the firm  
the family was resident and ordinarily resident  
the association  
the company resident but not ordinarily resident.  
not resident in the  
taxable

territories during the previous year for which the Return is made.

Date

Signature

Address.....†Status

\*Note 1.—The alternatives which are not required in the declaration should be scored out.

†Note 2.—The declaration shall be signed—

- (a) in the case of an individual by the individual himself ;
- (b) in the case of a Hindu Undivided Family by the Manager or Karta ;
- (c) in the case of a company or local authority by the principal officer ;
- (d) in the case of a firm by a partner ; and
- (e) in the case of any other association by a member of the association.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

#### FORM B

Form of Return of total income and total world income under sub-section (1) or sub-section (2) of Section 22 of the Indian Income-tax Act, 1922, for persons who derive income from sources OTHER THAN BUSINESS, PROFESSION OR VOCATION (not being a share as a partner in a firm or as a member in an association of persons.)

Income-tax year

19

-19

Name . . . . .

Status . . . . .

Address . . . . .

## Part I

Statement of total income and total world income during the previous year ended.....

Source of income	Amount of income profits and gains	Tax already charged or deducted at source	REMARKS  <i>Section A :</i> If income arose in a Part B State or a merged territory, mention that State or territory, and if it was received in or remitted to another State that other State.  <i>Section B:</i> State if the income arose in Jammu and Kashmir or in an erstwhile Indian State or in a foreign country, mentioning the name of that foreign country.
I	2	3	4
<p>SECTION A.—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received IN THE TAXABLE TERRITORIES in the previous year :—</p> <p>1. SALARIES. —(The value of rent-free quarters and contributions by your employer to a recognized Provident Fund with interest on your and your employer's contribution and on accumulations thereof should be shown separately) ;</p> <p>Please attach a detailed statement of monthly salary and tax deducted therefrom.</p>			
<p>2. INTEREST IN SECURITIES.— Interest from which tax has been deducted. Interest which is tax-free.</p>			
<p>3. PROPERTY.— Total amount as detailed in part IV of the Return.</p>			
<p>4. BUSINESS, PROFESSION OR VOCATION.— (a) Share of profits in a Regd. Firm. (b) Share of profits in an un-registered Firm or Association of persons.</p>			
<p>5. OTHER SOURCES.— Dividends from companies (gross amount) interest on Mortgages, Loans, fixed Deposits, Current a/cs. etc. Ground Rents. Sources other than those mentioned above (give details).</p>			

1	2	3	4
<p>6. CAPITAL GAINS.— This item need be filled in only if the Return is for a previous year which includes wholly or partly any period falling between the first day of April 1946 and the 31st day of March 1948 (both days inclusive). Please attach a statement showing how the amount of capital gains has been arrived at.)</p>			
TOTAL OF SECTION A.			
<p>SECTION B.—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN the previous year.</p> <p>(a) NON-RESIDENTS should show full income (except foreign capital gains) in this Section as forming part of their TOTAL WORLD INCOME.</p> <p>(b) Persons ORDINARILY RESIDENT in the taxable territories should show their income after deducting up to a maximum of Rs. 4,500 out of income not remitted to the taxable territories (if the amount deducted is less than Rs. 4,500 it should be specified).</p> <p>(c) Persons resident but not ordinarily resident should show only so much of the income—</p> <p>(i) as arises from share in a firm or association of persons whose business is controlled in India or profession or vocation is set up in India.</p> <p>(ii) as is actually received in or remitted to the taxable territories out of any other income.</p> <p>[Please state for each item the heading of the income as in Section A]</p> <p>(1) . . . . .</p> <p>(2) . . . . .</p> <p>(3) . . . . .</p>			
TOTAL OF SECTION B.			
<p>SECTION C.—REMITTANCES TO THE TAXABLE TERRITORIES out of income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March 1946 and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax, please state this specifically.)</p> <p>NOT APPLICABLE IN THE CASE OF NON-RESIDENTS.</p> <p>(a) Out of income which accrued or arose in the State of Jammu and Kashmir and—</p> <p>(i) was not taxed.</p> <p>(ii) was included in the total income but not actually charged to</p>			

1	2	3	4
<p>(iii) was included in the total income and also charged to tax in the appropriate year. [Item (iii) is to be mentioned only but not to be added in the total income.]</p> <p>(b) Out of income which accrued or arose in a Part B State or a merger territory or an erstwhile Indian State, and</p> <p>(i) was not taxed,</p> <p>(ii) was included in the total income but not actually charged to tax,</p> <p>(iii) was included in the total income and also charged to tax but at a lower rate,</p> <p>(iv) was included in the total income and also charged to tax at full rate in the appropriate year. [Items (iii) and (iv) are to be mentioned only but not to be added in the total income.]</p> <p>(c) Out of income which accrued or arose in a foreign country and</p> <p>(i) was not charged to tax on account of the deduction of up to Rs. 4,500 or otherwise,</p> <p>(ii) was charged to tax. [Item (ii) is to be mentioned only but is not to be added in the total income.]</p>			
TOTAL OF SECTION C.			
TOTAL OF SECTIONS A, B and C			

Sources of Income	Particulars of items	Amount Rs.
SECTION D. — IN THIS SECTION SHOULD BE SHOWN ANY INCOME PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B AND C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASONS SUCH AS—	1	
	2	
	3	
that the receipt is of a casual nature not arising from any business, profession, vocation or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or	4	
	5	
	6	
that it is not accounted for in the books of accounts due to non-adjustment of accounts ; or for any other reason.	7	
	8	
TOTAL OF SECTION D		

## PART II

**Statement of Sums included in total income in respect of which Income tax and/or Super-tax is not payable**

	Rs.
1. Earned income allowance under Section 15A	
2. Sums deducted from salary payable by the Government and to which the proviso to sub-section (1) of section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity ; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the insurance company must be attached.)	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies, (b) a recognised provident fund, or (c) an approved superannuation fund, and (d) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax-free securities.	
7. Income accruing or arising in the State of Jammu and Kashmir which is exempt unless brought into the territory of India other than the said State.	
8. Share of income from New Industrial undertakings exempt under section 15-C of the Indian Income-tax Act.	
9. Donations to charitable Institutions and Funds.	
10. Other items, if any.	
TOTAL	

## PART III

**Particulars required under : Sub-Section (5) of Section 22 of the Income-tax Act, 1922**

*If you are a partner in a firm furnish the particulars required below :—*

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital salary, commission or other remuneration, if any, (give details).

# Part IV—Income from property

1	Serial No.	
2	Name of village or town where the property is situated.	
3	Name of Street and Number of property.	
4	When the property is situated in a Municipality, the name of the persons in whose name the property stands in the Municipal registers.	
5	Whether the property is occupied by the owner or let	
6	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	
7	Annual Municipal valuation of the property.	
8	Full annual rent payable by the tenant if the property is let	
9	Tenant's burdens (including rates) borne by owners Give details	
10	Owner's burdens (including rates) borne by tenants—Give details	
11	Annual letting value after adjusting for Cols. 9 and 10	
12	One-sixth of the annual letting value as in Col. 11	
13	Premium paid to insure the property against damage or destruction.	
14	Interest on a mortgage or charge or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or re-constructing property.	
15	Ground rent paid for property.	
16	Land Revenue paid for the property.	
17	Collection charges paid	
18	Amount claimed on account of the property remaining vacant.	
19	Period during which the property remained vacant.	
20	Total of columns 12 to 18	
21	Net annual value assessable after deducting column 20 from column 11.	

Total income from property

Less—(i) Claim for irrecoverable rent (give details separately).

(ii) Income from property erected during the period 1st April 1946 to 31st March 1952 which is exempt for a period of two years from the date of completion.

Net income from property carried to Part I of the return—

I declare that to the best of my knowledge and belief the information given in the above statements in parts, I, II, III and IV of this Return is correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that no other income accrued or arose or was received by <sup>\*me</sup> the family during the said year and that <sup>\*I</sup> the family had during the said year no other sources or income the association.

I further declare that <sup>\*I</sup> the family was resident and ordinarily resident resident but not ordinarily resident in the taxable territories during the previous year for which the return is made. the association not resident

Date

Signature

† Status

\*NOTE 1.—The alternatives which are not required in the declaration should be scored out.

†NOTE 2.—The declaration shall be signed—

- (a) in the case of an individual by the individual himself ;
- (b) in the case of a Hindu Undivided Family by the Manager or Karta ;
- (c) In the case of any other association by a member of the association.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION

(d) Rule 19A shall be deleted.

[No. 35.]

K. L. MITTAL, Secy.